



KENTUCKY RETIREMENT SYSTEMS

Schedules of Employer Allocations and
Pension Amounts by Employer

*For the Fiscal Year Ended June 30, 2017
With Report of Independent Auditors*

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Report of Independent Auditors

Audit Committee
Kentucky Retirement Systems
Frankfort, Kentucky

We have audited the accompanying schedules of employer allocations of Kentucky Retirement Systems' (KRS) Kentucky Employees Retirement System (KERS) Pension Fund and County Employees Retirement System (CERS) Pension Fund as of and for the fiscal year ended June 30, 2017, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (collectively, specified column totals) included in the accompanying schedules of pension amounts by employer of the KERS and CERS Pension Funds as of and for the fiscal year ended June 30, 2017, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair representation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocation and specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules of employer allocation and specified column totals included in the schedules of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Kentucky Retirement Systems
Report of Independent Auditors
(Continued)

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the KERS and CERS Pension Funds as of and for the fiscal year ended June 30, 2016, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the combining financial statements of the KRS Pension Funds as of and for the fiscal year ended June 30, 2017, and our report thereon, dated December 7, 2017, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of KRS management, Audit Committee, Board of Trustees, KRS Pension Funds employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

May 3, 2018
Lexington, Kentucky

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
014A	BRECKINRIDGE CO ATTORNEY	\$ 38,017	0.006110%
024A	CHRISTIAN COUNTY ATTORNEY	9,110	0.001464%
031A	EDMONSON COUNTY ATTORNEY	18,519	0.002977%
060A	KNOTT COUNTY ATTORNEY	38,667	0.006215%
071A	LOGAN COUNTY ATTORNEY	43,925	0.007060%
086A	MONROE CO ATTORNEY	11,155	0.001793%
10005	LEGS GENERAL ASSEMBLY	478,733	0.076945%
10010	LEGS LEGISLATIVE RES COMM	7,968,634	1.280773%
116A	WAYNE COUNTY ATTORNEY	49,487	0.007954%
1430	EASTERN KY UNIV	10,887,777	1.749957%
1433	KET FOUNDATION	721,819	0.116016%
1434	KY BAR ASSOCIATION	961,241	0.154497%
1435	CHILD WATCH ADVOCACY CTR	77,472	0.012452%
1436	PURCHASE AREA SACAC	207,393	0.033334%
1437	SANCTUARY INC	194,955	0.031335%
1438	O ASIS	264,016	0.042434%
1439	BARREN RIVER CHILD ADVOCACY	64,090	0.010301%
1440	MOREHEAD STATE UNIVERSITY	3,657,596	0.587874%
1445	MURRAY STATE UNIV	5,341,635	0.858544%
1450	NORTHERN KY UNIVERSITY	14,593,028	2.345490%
1451	LINCOLN ADVOCACY SUPPORT	114,036	0.018329%
1452	SPRINGHAVEN INC	152,449	0.024503%
1453	SAFE HARBOR	239,791	0.038541%
1454	D.O.V.E.S.	103,329	0.016608%
1455	GATEWAY CHILD ADVOCACY	25,092	0.004033%
1456	JUDI'S PLACE FOR KIDS, INC.	81,738	0.013137%
1457	KY RIVER CHILD ADVOCACY	40,558	0.006519%
1458	BLUEGRASS RAPE CRISIS CTR	259,242	0.041667%
1459	NURSING HOME OMBUDSMAN	102,956	0.016548%
1465	WESTERN KENTUCKY UNIV	8,081,119	1.298852%
1480	KASAP	152,779	0.024556%
1481	KDVA	282,460	0.045399%
1482	KACAC	17,042	0.002739%
1483	PENNYRILE CHILD ADV CTR	58,579	0.009415%
1484	BUFFALO TR CHILD ADV INC	37,604	0.006044%
1485	CUMBERLAND V C A CENTER	78,553	0.012626%
1486	LAKE CUMB CHILD ADV CTR	53,238	0.008557%
1487	B.R.A.S.S.	254,835	0.040959%
1488	WOMEN AWARE	94,777	0.015233%
1489	BETHANY HOUSE ABUSE SHELTER	180,812	0.029061%
1490	HOPE HARBOR INC	89,550	0.014393%
1491	CHILD ADV CTR OF GRN RVR	63,670	0.010233%
1492	CSG HEADQUARTERS	1,876,869	0.301663%
1994	KY HIGHER ED STUD LN CORP	5,186,253	0.833570%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
20020	JUDL JUDICIAL RET SYSTEM	70,667	0.011358%
20025	JUDL ADM OFF OF THE COURT	20,997,228	3.374816%
3022	LEX FAYETTE CO HLTH DEPT	2,602,347	0.418267%
3023	LAKE CUMBERLAND DISTRICT	2,532,324	0.407012%
3024	WEDCO DIST HEALTH DEPT	1,147,948	0.184506%
3025	NORTHERN KY DIST HLTH DEP	2,661,598	0.427790%
3026	BARREN RVR DIST HLTH DEPT	2,517,926	0.404698%
3027	GREEN RVR DIST HLTH DEPT	2,599,096	0.417744%
3028	LINCOLN TRL DIST HLTH DEP	1,472,658	0.236695%
3029	PURCHASE DIST HLTH DEPT	902,264	0.145018%
3030	MERCER CO HEALTH DEPT	319,480	0.051349%
3031	CUMBERLAND VLY DIST HEALT	1,351,407	0.217207%
3033	KY RIVER DIST HEALTH DEPT	1,733,234	0.278577%
3034	BOURBON CO HEALTH CENTER	222,965	0.035836%
3035	CLARK CO HEALTH DEPT	873,843	0.140450%
3036	GATEWAY DIST HEALTH DEPT	712,687	0.114548%
3037	BOYLE CO HEALTH DEPT	233,027	0.037454%
3038	PIKE CO HEALTH DEPT	1,031,044	0.165716%
3039	FLOYD CO HEALTH CENTER	490,171	0.078784%
3040	MARTIN CO HEALTH DEPT	192,809	0.030990%
3042	BUFFALO TRACE HEALTH DEPT	340,586	0.054741%
3044	N CENTRAL DIST HLTH DEPT	647,699	0.104103%
3045	PENNYRILE DIST HLTH DEPT	620,231	0.099688%
3047	BREATHITT CO HEALTH DEPT	674,344	0.108385%
3048	GREENUP CO HLTH DEPT	437,623	0.070338%
3049	WHITLEY CO HEALTH DEPT	945,538	0.151973%
3050	LAUREL CO HEALTH DEPT	453,247	0.072849%
3051	KNOX CO HEALTH DEPT	858,253	0.137944%
3052	MONROE CO HEALTH DEPT	149,685	0.024058%
3053	BULLITT CO HEALTH DEPT	466,432	0.074968%
3054	THREE RIVERS DIST HLTH	858,371	0.137963%
3055	ESTILL CO HEALTH DEPT	227,693	0.036596%
3056	OLDHAM CO HEALTH DEPT	377,706	0.060707%
3057	LEWIS CO HEALTH DEPT	235,158	0.037796%
3058	FLEMING CO HEALTH DEP	161,879	0.026018%
3059	JESSAMINE CO HEALTH DEPT	432,714	0.069549%
3060	POWELL CO HEALTH DEPT	119,375	0.019187%
3061	ANDERSON CO HEALTH DEPT	221,053	0.035529%
3062	MADISON CO HEALTH DEP	1,725,220	0.277289%
3064	JOHNSON CO HEALTH DEPT	520,177	0.083606%
3065	MAGOFFIN CO HEALTH DEPT	227,852	0.036622%
3066	ALLEN CO HEALTH DEPT	353,575	0.056829%
3067	FRANKLIN CO HEALTH DEPT	1,063,334	0.170906%
3068	LINCOLN CO HEALTH DEPT	204,091	0.032803%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
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Kentucky Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
3069	WOODFORD CO HEALTH DEPT	209,903	0.033737%
3072	MUHLENBERG CO. HEALTH DEPT	320,871	0.051573%
3073	MARSHALL CO HEALTH DEPT	673,622	0.108269%
3074	CHRISTIAN CO HEALTH DEPT	610,205	0.098076%
3075	HOPKINS CO HEALTH DEPT	594,112	0.095490%
3076	TODD CO HEALTH DEPT	224,991	0.036162%
3077	BRACKEN CO HEALTH DEPT	146,319	0.023517%
3078	MONTGOMERY CO HEALTH DEPT	619,724	0.099606%
3079	GARRARD COUNTY HEALTH DPT	176,619	0.028387%
3080	BRECKINRIDGE CO HEALTH BD	214,891	0.034539%
3081	ASHLAND BOYD CO HEALTH DP	494,810	0.079529%
3082	LAWRENCE CO HEALTH DEPT	295,195	0.047446%
3083	GRAVES CO HEALTH CENTER	383,405	0.061623%
3084	CALLOWAY CO HEALTH DEPT	252,819	0.040635%
3085	BELL CO HEALTH DEPT	454,854	0.073107%
3086	GRAYSON COUNTY HEALTH DEPT	203,315	0.032678%
3087	HARLAN CO HEALTH DEPT	404,648	0.065038%
3088	CARTER CO HEALTH DEPT	199,297	0.032032%
31030	UNIFIED PROSECUTORIAL SYS	19,912,066	3.200401%
31035	DEPT OF AGRICULTURE	3,705,627	0.595593%
31040	ATTORNEY GENERALS OFFICE	3,577,367	0.574978%
31045	AUDITOR OF PUBLIC ACCOUNT	2,800,523	0.450119%
31066	REGISTRY OF ELECTION	258,623	0.041568%
31070	GOVERNORS OFFICE	853,336	0.137154%
31074	DEPT OF VETERANS AFFAIRS	10,972,092	1.763509%
31076	MILITARY AFFAIRS COMM	44,966	0.007227%
31082	KY INFRASTRUCTURE	215,839	0.034691%
31085	LT GOVERNORS OFFICE	167,076	0.026854%
31089	AGRICULTURAL DEVELOP BD	265,075	0.042605%
31094	OFF OF HOMELAND SECURITY	361,353	0.058079%
31095	DEPT MILITARY AFFAIRS	7,475,232	1.201470%
31110	OFF OF SECRETARY TO CABIN	75,100	0.012071%
31112	GOV OFF LOCAL DEVELOPMENT	1,008,156	0.162038%
31120	SECRETARY OF STATE	562,883	0.090470%
31125	STATE TREASURERS OFFICE	523,186	0.084090%
31135	EARLY CHILDHOOD ADVISORY COUNCIL	182,990	0.029411%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	30,421	0.004890%
31137	KY COMM NETWORK AUTH	219,398	0.035263%
31150	BOARD OF ACCOUNTANCY	85,605	0.013759%
31155	BOARD OF AUCTIONEERS	7,091	0.001140%
31165	BOARD OF BARBERING	39,674	0.006377%
31170	BOARD OF CHIROPRACTIC EXM	48,963	0.007870%
31180	BOARD OF DENTISTRY	53,542	0.008606%
31185	BOARD OF ELECTIONS	205,738	0.033068%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
31190	BRD OF EMBALMERS/FUN DIR	71,625	0.011512%
31200	BOARD OF EXM ARCHITECTS	70,946	0.011403%
31205	KY LANDSCAPE ARCH REG BD	9,727	0.001563%
31215	BD EXAMINERS OF SOCIAL WK	60,413	0.009710%
31225	BD OF HAIRDRESSERS/CSMTG	170,358	0.027381%
31245	BD OF MEDICAL LICENSURE	275,147	0.044224%
31250	BOARD OF NURSING	1,048,398	0.168506%
31260	BOARD OF OPTOMETRIC EXM	28,854	0.004638%
31263	KY RESPIRATORY CARE BD	38,388	0.006170%
31268	PERSONNEL BOARD	114,103	0.018339%
31270	KY BOARD OF PHARMACY	335,093	0.053858%
31275	BD OF PHYSICAL THERAPY	50,477	0.008113%
31284	BOARD OF REAL ESTATE APPR	47,235	0.007592%
31290	BD OF PROF ENGINEERS & LA	234,389	0.037673%
31345	SCHOOL FAC CONSTR COMM	68,352	0.010986%
31354	EXECUTIVE BRANCH ETH COMM	108,380	0.017420%
31370	COMMISSION ON HUMAN RIGHT	390,480	0.062761%
31395	COMMISSION- REAL ESTATE	120,025	0.019291%
31400	COMMISSION ON WOMEN	37,288	0.005993%
31415	KY COUNCIL POSTSEC EDUCAT	1,145,946	0.184184%
31765	OFFICE OF STATE BUD DIREC	608,848	0.097858%
35605	TRAN OFF OF THE SECRETARY	1,300,848	0.209081%
35607	TRAN OFFICE OF LEGAL SVC	979,917	0.157499%
35609	DIVISION OF FACILITY MANA	862,920	0.138694%
35615	TRAN DEPT OF AVIATION	439,990	0.070718%
35616	TRAN OFFICE OF PERSONNEL	692,177	0.111251%
35617	OFFICE OF INFORMAT TECHNO	912,266	0.146626%
35618	OFFICE OF AUDITS	880,002	0.141440%
35619	DOT PAYROLL DIVISION	338,427	0.054394%
35625	TRAN DEPT OF HIGHWAYS	68,191,446	10.960183%
35628	TRAN DEPT OF INTERGOV PRO	197,109	0.031681%
35630	TRAN DEPT OF VEH REGULATE	3,062,072	0.492157%
36635	EDEV OFF OF THE SECRETARY	1,596,566	0.256611%
3801	KENTUCKY STATE UNIVERSITY	1,515,810	0.243631%
39075	KHEAA DIV OF FINANCIAL AF	530,040	0.085192%
39079	COMMONWEALTH OF TECHNOL	8,712,775	1.400376%
39084	KY RIVER AUTHORITY	146,316	0.023517%
39103	OFFICE OF PVA'S	11,640,062	1.870869%
39130	DEPT OF REVENUE	14,086,810	2.264127%
39750	OFFICE OF SECRETARY	2,194,821	0.352766%
39757	FIN OFFICE OF INSP GENERAL	177,553	0.028537%
39758	OFF OF THE CONTROLLER	1,474,806	0.237041%
39785	DEPT FACILITIES SUPP SVCS	4,042,903	0.649803%
50235	KY STATE FAIR BOARD	3,290,837	0.528925%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
50410	COMM KY HERITAGE COUNCIL	325,048	0.052244%
50529	KY ARTS COUNCIL	320,870	0.051572%
50550	KY HISTORICAL SOCIETY	740,564	0.119028%
50660	DEPT OF FISH & WILDLIFE	5,746,442	0.923607%
50665	COMM KY HORSE PARK	1,125,506	0.180899%
50670	DEPT OF PARKS	9,706,675	1.560122%
50850	COMM OFFICE OF SECRETARY	697,739	0.112145%
50852	KY ARTISANS CTR AT BEREAL	208,456	0.033504%
50860	DEPT OF TOURISM	567,191	0.091163%
51183	EDUC PROF STANDARDS BD	254,750	0.040945%
51340	KY COMM DEAF/HARD OF HEAR	236,876	0.038072%
51407	KY ENVIRONMENTAL EDUC COU	27,996	0.004500%
51530	EDUC OFFICE OF SECRETARY	1,528,973	0.245747%
51531	DEPT WORKFORCE INVESTMENT	9,348,933	1.502624%
51532	KY COMM ON PROPRIETARY ED	29,577	0.004754%
51540	EDUC DEPT OF EDUCATION	4,150,198	0.667048%
51545	KY EDUCATIONAL TV AUTHOR	2,238,414	0.359773%
51555	KY DEPT LIBRARY & ARCHIVE	1,284,283	0.206419%
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	451,631	0.072589%
53721	H&FS OFF OF THE SECRETARY	6,252,582	1.004957%
53723	OFFICE INSPECTOR GENERAL	4,111,964	0.660902%
53724	OFFICE OF HEALTH POLICY	212,232	0.034111%
53725	DEPT OF AGING/INDEP LIVIN	2,426,322	0.389975%
53727	DEPT FOR INCOME SUPPORT	7,490,769	1.203967%
53728	DEPT FOR PUBLIC HEALTH	6,871,078	1.104366%
53729	OFF HUMAN RESOURCE MANAGE	10,265,292	1.649907%
53730	H&FS DEPT HUMAN SUPPORT S	255,879	0.041127%
53736	H&FS DEPT FOR COMM BASE S	64,782,156	10.412224%
53746	DEPT FOR MEDICAID SERVICE	3,183,018	0.511596%
53767	COMM CHILDREN SPEC HEALTH	2,577,951	0.414346%
54500	J&PS OFF OF SECRETARY	2,092,179	0.336269%
54515	DEPT OF PUBLIC ADVOCACY	9,707,893	1.560318%
54520	J&PS DEPT OF KY STATE POL	12,207,621	1.962091%
54523	J&PS OF JUVENILE JUSTICE	18,577,188	2.985851%
54525	DEPT OF CRIMINAL JUST TRN	2,594,542	0.417012%
54527	J&PS DEPT OF CORRECTIONS	5,393,418	0.866866%
5470	KCTCS	9,346,062	1.502162%
55790	OFFICE OF THE SECRETARY	2,374,963	0.381720%
55793	DEPT PERSONNEL ADMIN	929,217	0.149350%
55794	DEPT FOR EMPLOYEE INS	985,768	0.158439%
56102	OFFICE OF THE SECRETARY	837,440	0.134599%
56106	DEPT OF WRKPLACE STANDARD	2,073,795	0.333314%
56107	DEPT OF WORKERS CLAIMS	2,726,182	0.438170%
56113	KY OSH REVIEW COMMISSION	104,846	0.016852%

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2017
 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
56114	WORKERS COMP FUNDING COMM	308,790	0.049631%
56115	GEN ADM PROG SUPP S SERVI	989,348	0.159015%
56116	OFF OF INSPECT GEN S SVCS	81,209	0.013052%
57123	KY PUBLIC SVC COMMISSION	1,767,028	0.284009%
57124	KY STATE NATURE PRES COMM	264,840	0.042567%
57126	OFFICE OF THE SECRETARY	813,326	0.130723%
57127	DEPT FOR ENERGY DEV & IND	269,228	0.043272%
57128	DEPT FOR NATURAL RESOURCE	9,583,289	1.540291%
57129	DEPT FOR ENVIRONM PROTECT	12,436,985	1.998956%
58175	BRD OF CLMS & CRIME VICTI	56,920	0.009149%
58300	KY BOARD OF TAX APPEALS	14,251	0.002290%
58374	KY HORSE RACING AUTHORITY	759,127	0.122012%
58671	KY CLAIMS COMMISSION	188,834	0.030351%
58675	OFFICE OF THE SECRETARY	915,208	0.147098%
58676	DEPT OF INSURANCE	1,714,524	0.275570%
58677	OFF OF OCCUP & PROFESSION	417,395	0.067086%
58678	KY BOXING & WRESTLING AUT	1,201	0.000193%
58680	DEPT OF ALCOHOL & BEVERA	515,221	0.082810%
58681	DEPT OF CHARITABLE GAMING	459,688	0.073884%
58685	DEPT OF FINANCIAL INSTITU	1,944,617	0.312552%
58690	DEPT OF HOUSING & BUILD C	3,475,047	0.558533%
7403	ASST OF COMMONWEALTH ATTY	402,057	0.064621%
7407	KENTUCKY HOUSING CORP	4,777,956	0.767945%
7408	FRANKLIN CO COUNCIL AGING	57,205	0.009194%
7409	MUN ELEC POW ASSOC OF KY	51,563	0.008287%
7415	HIGHSCHOOL ATHLETIC ASSOC	165,427	0.026589%
7416	KY OFFICE OF BAR ADMISSIO	78,892	0.012680%
7417	KY ASSOC OF REGIONAL PROG	59,857	0.009621%
7718	MASTER COMM BOONE CO	77,511	0.012458%
7720	MASTER COMM CAMPBELL CO	45,409	0.007299%
7724	MASTER COMM CHRISTIAN CO	11,663	0.001875%
7725	MASTER COMM CLARK CO	8,400	0.001350%
7727	MASTER COMM CLINTON/CUMBE	10,105	0.001624%
7730	MASTER COMM DAVIESS CO	59,042	0.009490%
7734	MASTER COMM FAYETTE CO	85,790	0.013789%
7740	MASTER COMM GARRARD CO	7,486	0.001203%
7741	MASTER COMM GRANT CO	36,669	0.005894%
7743	MASTER COMM GRAYSON CO	21,327	0.003428%
7747	MASTER COMM HARDIN CO	60,780	0.009769%
7750	MASTER COMMISSIONER HART COUNTY	3,219	0.000517%
7751	MASTER COMM HENDERSON CO	9,416	0.001513%
7753	MASTER COMM HOPKINS CO	34,493	0.005544%
7756	MASTER COMM JEFF CIRCUIT	188,804	0.030346%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	40,240	0.006468%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
7759	MASTER COMM KENTON CO	77,744	0.012496%
7763	MASTER COMM LAUREL CO	29,375	0.004721%
7773	MASTER COMM MCCRACKEN CO	43,753	0.007032%
7776	MASTER COMM MADISON CO	42,707	0.006864%
7781	MASTER COMM MASON CO	14,593	0.002345%
7782	MASTER COMM MEADE CO	33,956	0.005458%
7790	MASTER COMM NELSON CO	37,611	0.006045%
7792	MASTER COMM OHIO COUNTY	4,950	0.000796%
7793	MASTER COMM OLDHAM CO	35,641	0.005728%
7794	MASTER COMM OWEN CO	8,657	0.001391%
7798	MASTER COMM PIKE CO	34,009	0.005466%
7799	MASTER COMM FOR FLEMING	10,678	0.001716%
7805	MASTER COMM SCOTT CO	46,003	0.007394%
7807	MASTER COMM SIMPSON CO	16,629	0.002673%
7814	MASTER COMM WARREN CO	60,929	0.009793%
7817	LOGAN CO MASTER COM	14,089	0.002265%
7819	MASTER COMM FLOYD CO	21,327	0.003428%
7820	MASTER COMM BARREN CO	32,469	0.005219%
7821	MASTER COMM MUHLENBERG CO	17,806	0.002862%
8202	NORTHERN KY REG MHMR BD	1,540,885	0.247661%
8204	COMMUNICARE INC	3,265,039	0.524779%
8205	ADANTA/BEHAVIORAL HLTH SR	3,753,904	0.603353%
8208	CUMBERLAND RIVER MHMR	5,423,112	0.871639%
8209	WESTERN KY REG MHMR ADV	1,711,979	0.275161%
8210	BLUEGRASS.ORG	16,137,476	2.593724%
8211	PENNYROYAL REG MHMR BD	2,854,242	0.458753%
8213	GREEN RVR REG MHMR BD	1,899,360	0.305278%
8216	COMPREHEND INC REG MHMR B	1,694,935	0.272421%
8220	LIFESKILLS INC	4,691,420	0.754037%
8221	MOUNTAIN COMP CARE CENTER	2,501,708	0.402091%
W002	ALLEN COUNTY ATTORNEY	46,343	0.007448%
W003	ANDERSON COUNTY ATTORNEY	15,837	0.002545%
W005	BARREN COUNTY ATTORNEY	97,259	0.015632%
W007	BELL COUNTY ATTORNEY	81,345	0.013074%
W008	BOONE COUNTY ATTORNEY	268,079	0.043087%
W011	BOYLE COUNTY ATTORNEY	5,736	0.000922%
W015	BULLITT COUNTY ATTORNEY	31,478	0.005059%
W021	CARROLL COUNTY ATTORNEY	30,642	0.004925%
W022	CHILD SUPPORT ENCORCEMENT	18,998	0.003054%
W023	CASEY COUNTY ATTORNEY	33,440	0.005375%
W025	CLARK COUNTY ATTORNEY	63,792	0.010253%
W028	CRITTENDEN CO ATTORNEY	24,295	0.003905%
W030	DAVIESS COUNTY ATTORNEY	28,848	0.004637%
W036	FLOYD COUNTY ATTORNEY	160,444	0.025788%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
W037	FRANKLIN COUNTY ATTORNEY	112,803	0.018131%
W039	GALLATIN COUNTY ATTORNEY	1,594	0.000256%
W040	GARRARD COUNTY ATTORNEY	36,998	0.005947%
W041	GRANT COUNTY CHILD SUPPOR	11,142	0.001791%
W042	GRAVES COUNTY ATTORNEY	87,129	0.014004%
W046	HANCOCK COUNTY ATTORNEY	10,490	0.001686%
W049	HARRISON COUNTY ATTORNEY	44,586	0.007166%
W053	HICKMAN COUNTY ATTORNEY	15,352	0.002468%
W054	HOPKINS COUNTY ATTORNEY	135,146	0.021722%
W055	JACKSON COUNTY ATTORNEY	5,090	0.000818%
W056	JEFFERSON CO ATTORNEY	95,491	0.015348%
W062	LARUE COUNTY ATTORNEY	45,865	0.007372%
W063	LAUREL COUNTY ATTORNEY	11,911	0.001914%
W065	LEE COUNTY ATTORNEY	26,641	0.004282%
W073	MCCRACKEN COUNTY ATTORNEY	25,254	0.004059%
W074	MCCREARY COUNTY ATTORNEY	50,712	0.008151%
W076	MADISON COUNTY ATTORNEY	183,283	0.029458%
W077	MAGOFFIN CO ATTORNEY	34,554	0.005554%
W082	MEADE COUNTY ATTORNEY	43,792	0.007038%
W083	MENIFEE COUNTY ATTORNEY	7,968	0.001281%
W084	MERCER COUNTY ATTORNEY	12,023	0.001932%
W087	MONTGOMERY CO ATTORNEY	53,921	0.008666%
W088	MORGAN COUNTY ATTORNEY	46,152	0.007418%
W093	OLDHAM COUNTY ATTORNEY	128,859	0.020711%
W094	OWEN COUNTY ATTORNEY	23,904	0.003842%
W096	PENDLETON COUNTY ATTORNEY	21,550	0.003464%
W100	PULASKI COUNTY ATTORNEY	111,391	0.017904%
W102	ROCKCASTLE CO ATTORNEY	44,027	0.007076%
W103	ROWAN COUNTY ATTORNEY	46,912	0.007540%
W106	SHELBY COUNTY ATTORNEY	31,859	0.005121%
W107	SIMPSON COUNTY ATTORNEY	26,784	0.004305%
W108	SPENCER COUNTY ATTORNEY	30,867	0.004961%
W110	TODD COUNTY ATTORNEY	9,517	0.001530%
W111	TRIGG COUNTY ATTORNEY	45,791	0.007360%
W112	TRIMBLE COUNTY ATTORNEY	24,889	0.004000%
W113	UNION COUNTY ATTORNEY	34,327	0.005517%
W117	WEBSTER COUNTY ATTORNEY	38,416	0.006175%
W118	WHITLEY COUNTY ATTORNEY	78,968	0.012692%
X034	FAYETTE CO ATTORNEY OFF	71,229	0.011448%
X059	KENTON COUNTY ATTORNEY	29,830	0.004794%
3043	LITTLE SANDY DIST HEALTH	-	0.000000%
7410	COMMONWEALTH CREDIT UNION	-	0.000000%
9940	KY EMPLOYERS MUTUAL INS	-	0.000000%
31097	OFF OF MINORITY EMPOWERMENT	-	0.000000%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer <u>Code</u>	<u>Employer Name</u>	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
31099	FAITH BASED/NONPROFIT SOC	-	0.000000%
57121	ENVIRONMENTAL QUAL COMM	-	0.000000%
57122	MINE SAFETY REV COMM	-	0.000000%
7719	MASTER COMM BOURBON CO	-	0.000000%
W006	BATH COUNTY ATTORNEY	-	0.000000%
8201	KY RIVER COMM CARE INC	-	0.000000%
		<u>\$ 622,174,027</u>	<u>100.000000%</u>

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Kentucky Retirement Systems

Fiscal Year Ended June 30, 2017

Kentucky Employment Retirement System (Non-Retirement)

Employees are presented in order by assigned employer reporting code. There are separate sections for Non-Business and Business and as such reporting employers may appear in multiple sections.

Kentucky Revenue of State
Schedule B - Schedule of Personal Liabilities by Employee
Fiscal Year Ended June 30, 2014
(Continued)

(Continued)

Kentucky Educational Systems
Schedule 9 - Schedule of Popular Assessments by Employer
Fiscal Year Ended June 30, 2015

Kentucky Employment Retirement System Dividend Statement

Employees are presented in order by our paid employee reporting code. There are separate sections for Non-Resident and Resident and as such reporting employees may appear on multiple schedules.

Kenucky Retirement Systems
Schedule A - Schedule of Employer Allocations
June 30, 2017

Kentucky Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer <u>Code</u>	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
1430	EASTERN KY UNIV	\$ 224,461	0.640783%
1440	MOREHEAD STATE UNIVERSITY	109,131	0.311542%
1445	MURRAY STATE UNIV	136,435	0.389490%
1450	NORTHERN KY UNIVERSITY	129,915	0.370876%
1465	WESTERN KENTUCKY UNIV	210,805	0.601797%
31040	ATTORNEY GENERALS OFFICE	193,285	0.551783%
31095	DEPT MILITARY AFFAIRS	346,877	0.990250%
35615	TRAN DEPT OF AVIATION	43,506	0.124199%
3801	KENTUCKY STATE UNIVERSITY	16,709	0.047701%
39079	COMMONWEALTH OF TECHNOL	132,943	0.379520%
50660	DEPT OF FISH & WILDLIFE	1,216,255	3.472112%
50665	COMM KY HORSE PARK	72,024	0.205611%
50670	DEPT OF PARKS	292,726	0.835663%
53729	OFF HUMAN RESOURCE MANAGE	813,819	2.323256%
54520	J&PS DEPT OF KY STATE POL	1,385,052	3.953989%
54527	J&PS DEPT OF CORRECTIONS	29,298,089	83.638937%
58676	DEPT OF INSURANCE	95,871	0.273687%
58680	DEPT OF ALCOHOL & BEVERA	311,341	0.888804%
31030	UNIFIED PROSECUTORIAL SYS	-	0.000000%
		\$ <u>35,029,246</u>	<u>100.000000%</u>

Kentucky Retirement Systems
Schedule 3 - School Employees' Accounts by Employee
Fiscal Year Ended June 30, 2017

Final Test Ended June 30, 2017

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Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
014A	BRECKINRIDGE CO ATTORNEY	\$ 1,920	0.000565%
20025	JUDL ADM OFF OF THE COURT	8,265,797	2.433632%
39931	JEFFERSON CO CLERK	1,190,979	0.350650%
39932	JEFFERSON CO SHERIFF	277,679	0.081755%
39933	KENTON CO COURT CLERK	175,331	0.051621%
39934	KENTON CO SHERIFF	62,624	0.018438%
39935	CAMPBELL COUNTY CLERK	128,403	0.037805%
39936	CAMPBELL CO SHERIFF	48,847	0.014382%
39937	FAYETTE CO CLERK	461,576	0.135898%
39938	FAYETTE CO SHERIFF	270,712	0.079704%
39939	DAVIESS CO CLERK	145,419	0.042814%
39940	DAVIESS CO SHERIFF	22,436	0.006606%
39941	PIKE CO CLERK	69,723	0.020528%
39942	PIKE CO SHERIFF	91,242	0.026864%
39943	HARDIN COUNTY CLERK OFFIC	155,867	0.045891%
39944	HARDIN COUNTY SHERIFF	56,349	0.016590%
39945	WARREN COUNTY CLERKS OFF	143,334	0.042201%
39946	WARREN COUNTY SHERIFF	273,770	0.080604%
39947	BOONE COUNTY CLERK	150,717	0.044374%
39948	BOONE COUNTY SHERIFF	63,121	0.018584%
39949	CHRISTIAN COUNTY CLERK	70,417	0.020732%
39950	CHRISTIAN COUNTY SHERIFF	232,506	0.068455%
39951	MADISON COUNTY CLERK	126,534	0.037255%
39952	MADISON COUNTY SHERIFF	36,552	0.010762%
39961	BULLITT COUNTY CLERK	123,078	0.036237%
39962	BULLITT CO SHERIFF	80,415	0.023676%
A051	HENDERSON CO TOURIST COMM	9,957	0.002932%
A073	HOUSING AUTH OF PADUCAH	152,226	0.044819%
A113	MORGANFIELD HOUSING AUTH	6,299	0.001855%
A156	CITY OF ANCHORAGE	56,964	0.016772%
AB19	BELLEVUE/DAYTON FIRE	4,255	0.001253%
B008	BURLINGTON FIRE PRO DIST	5,967	0.001757%
B010	HOUSING AUTHORITY OF CATLETTSBURG	30,289	0.008918%
B015	CITY OF HILLVIEW	45,729	0.013464%
B017	PENNYRILE EMER ASST CTR	28,450	0.008376%
B018	W KY ED COOPERATIVE	51,359	0.015121%
B030	OWENSBORO/DAV CO ECO DEV	42,630	0.012551%
B035	GTR FLEMING CO WATER COMM	15,042	0.004429%
B038	CITY OF HICKMAN	66,857	0.019684%
B042	HOUSING AUTH OF MAYFIELD	67,994	0.020019%
B043	GRAYSON CO CONSERV DIST	3,495	0.001029%
B045	CITY OF BELLEFONTE	502	0.000148%
B048	CITY OF HARLAN	121,242	0.035696%
B051	HENDERSON CITY/CO PLANNIN	42,496	0.012512%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
B052	HENRY CO WATER DIST #2	115,891	0.034121%
B054	CITY OF NORTONVILLE	7,847	0.002310%
B058	JOHNSON CO FISCAL COURT	221,159	0.065114%
B061	KNOX CO UTILITIES COMM	39,777	0.011711%
B072	LAKE BARKLEY TOUR COMM	5,301	0.001561%
B078	MARION CO WATER DISTRICT	39,758	0.011706%
B084	N MERCER WATER DISTRICT	54,779	0.016128%
B087	MONTGOMERY CO FIRE DIST	340,765	0.100329%
B097	KY RIVER REGIONAL JAIL	110,544	0.032547%
B098	PIKE CO SENIOR CITIZEN PR	49,999	0.014721%
B100	CITY OF SCIENCE HILL	5,867	0.001727%
B104	RUSSELL CO AMBULANCE SER	71,362	0.021011%
B106	NORTH SHELBY WATER CO	63,445	0.018680%
B109	CAMPBELL/TAYLOR CO ID A	11,631	0.003424%
B113	UNION CO ECONOMIC DEVELOP	11,054	0.003255%
B116	MONTICELLO/WAYNE TELE BOA	22,564	0.006643%
B118	WHITLEY CO CONSERV DIST	11,576	0.003408%
B124	HOPKINS-CHRIST CO PLANNIN	123,249	0.036287%
B156	LOU POLICE RETIRE FUND	13,299	0.003915%
B179	HOUSING AUTH OF BENTON	26,037	0.007666%
B230	RIVERPARK CTR OWENSBORO	71,938	0.021180%
B256	BUECHEL FIRE PROTECT DIST	4,185	0.001232%
B259	CITY OF LUDLOW	57,918	0.017052%
B356	CITY OF DOUGLASS HILLS	12,605	0.003711%
B456	ANCHORAGE FIRE PROTECTION	8,447	0.002487%
B656	LOUISVILLE AIRPORT AUTHOR	974,814	0.287007%
B756	LEGAL AID SOCIETY INC	267,862	0.078864%
B856	JEFF CO SOIL/CONSER DIST	5,265	0.001550%
B956	LAKE DREAMLAND FIRE DIST	4,628	0.001363%
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	13,394	0.003943%
C079	JONATHAN CREEK WATER DIST	38,494	0.011333%
C087	CITY OF JEFFERSONVILLE	27,127	0.007987%
C106	CITY OF SIMPSONVILLE	77,829	0.022915%
C118	HOUSING AUTH OF CORBIN	43,260	0.012737%
C230	HOUSING AUTH OF OWENSBORO	150,614	0.044344%
C256	LOUISVILLE/JEFF CO METRO	19,971,955	5.880183%
D017	CALDWELL CO WATER DISTRIC	42,843	0.012614%
D025	WINCHESTER-CLARK COUNTY TOURISM	9,290	0.002735%
D052	CITY OF PLEASUREVILLE	3,008	0.000886%
D071	CITY OF LEWISBURG	25,163	0.007408%
D079	NORTH MARSHALL WATER DIST	63,162	0.018596%
D084	GTR H/MERCER PL&ZONING CO	7,631	0.002247%
D098	CITY OF COAL RUN VILLAGE	2,942	0.000866%
D113	UNION CO WATER DISTRICT	31,206	0.009188%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
D118	WHITLEY CO WATER DIST	23,654	0.006964%
D135	WESTERN FLEMING WATER DIS	24,670	0.007263%
G015	ZONETON FIRE PROT DIST	1,205	0.000355%
GS06	SHELBY CO SUB FIRE DIST	7,830	0.002305%
J001	ADAIR CO BD OF EDUCATION	437,605	0.128841%
J002	CITY OF SCOTTSVILLE	252,474	0.074334%
J003	CITY OF LAWRENCEBURG	281,700	0.082939%
J004	BALLARD CO BD OF ED	265,937	0.078298%
J005	GLASGOW BD OF EDUCATION	345,524	0.101730%
J006	BATH CO BD OF EDUC	367,825	0.108296%
J007	CITY OF MIDDLESBORO	198,216	0.058359%
J008	BOONE CO WATER DISTRICT	172,451	0.050773%
J009	BOURBON CO BD OF EDUCATIO	536,371	0.157920%
J010	FAIRVIEW BD OF EDUCATION	128,011	0.037689%
J011	DANVILLE CITY BD OF ED	387,777	0.114170%
J012	BRACKEN CO BD OF EDUC	166,744	0.049093%
J013	BREATHITT CO BD OF ED	394,878	0.116261%
J014	BRECKINRIDGE CO BD OF ED	547,769	0.161275%
J015	BULLITT CO BD OF ED	2,204,066	0.648925%
J016	BUTLER CO BD OF ED	342,934	0.100967%
J017	CALDWELL CO BD EDUCATION	371,655	0.109423%
J018	CALLOWAY CO BD OF EDUC	471,246	0.138745%
J019	SANITATION DISTRICT NO 1	1,837,221	0.540918%
J021	CARROLL CO BD OF ED	538,450	0.158532%
J022	CARTER CO BD OF ED	823,458	0.242444%
J023	CASEY CO BD OF ED	521,262	0.153471%
J024	CITY OF HOPKINSVILLE	533,627	0.157111%
J025	CLARK CO BD OF ED	841,917	0.247879%
J026	CLAY CO BD OF ED	631,457	0.185915%
J027	CLINTON CO BD OF ED	352,228	0.103704%
J028	CRITTENDEN CO BD OF ED	247,360	0.072828%
J029	CUMBERLAND CO BD OF ED	150,856	0.044415%
J030	DAVIESS CO LIBRARY DIST	207,872	0.061202%
J031	EDMONSON CO BD OF EDUC	368,042	0.108360%
J032	ELLIOTT CO BD OF ED	167,707	0.049377%
J033	ESTILL CO CONSERVATION DI	4,563	0.001343%
J034	GREATER LEX CONV&VISITOR	176,394	0.051934%
J035	FLEMING CO BD OF ED	407,566	0.119997%
J037	CITY OF FRANKFORT	1,035,889	0.304989%
J038	FULTON COUNTY BD OF EDUC	85,762	0.025250%
J039	GALLATIN CO BD OF EDUC	339,077	0.099832%
J040	CITY OF LANCASTER	67,033	0.019736%
J041	WILLIAMSTOWN INDEPNDNT SC	206,975	0.060938%
J042	GRAVES CO LIBRARY	21,985	0.006473%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
J043	GRAYSON CO BD OF ED	744,668	0.219247%
J044	GREEN CO BD OF EDUCATION	337,293	0.099306%
J045	RUSSELL INDPT BD OF ED	380,273	0.111961%
J046	HANCOCK CO BD EDUCATION	355,124	0.104556%
J047	HARDIN CO SOIL CN DIST	2,851	0.000840%
J048	HARLAN CO BD OF EDUCATION	784,572	0.230995%
J049	HARRISON CO BD OF ED	535,241	0.157587%
J050	HART CO BD OF ED	433,493	0.127630%
J051	HENDERSON PUBLIC LIBRARY	122,628	0.036105%
J052	EMINENCE INDEP BD OF EDUC	118,662	0.034937%
J053	HICKMAN CO BD OF ED	135,075	0.039769%
J054	HOPKINS CO BD OF ED	1,331,587	0.392049%
J055	JACKSON CO BD OF ED	430,362	0.126708%
J056	JEFF CO METRO SEWER DIST	5,426,474	1.597673%
J057	JESSAMINE CO BD OF ED	1,544,990	0.454879%
J058	PAINTSVILLE GAS/WATER SYS	203,873	0.060025%
J059	KENTON COUNTY AIRPORT BD	2,485,060	0.731656%
J060	KNOTT CO BD OF EDUCATION	536,724	0.158023%
J061	KNOX CO BD OF EDUCATION	899,510	0.264836%
J062	LARUE CO PUBLIC LIBRARY	18,942	0.005577%
J063	CITY OF LONDON	324,220	0.095458%
J064	LAWRENCE CO BD OF ED	425,324	0.125225%
J065	LEE CO BD OF ED	192,451	0.056662%
J066	LESLIE CO BD OF ED	315,944	0.093021%
J067	CITY OF WHITESBURG	99,747	0.029368%
J068	ELEC PLT BD OF VANCEBURG	119,794	0.035270%
J069	LINCOLN CO BD OF EDUC	801,870	0.236088%
J070	LIVINGSTON CO BD OF ED	284,934	0.083891%
J071	LOGAN CO BD OF EDUCATION	590,989	0.174000%
J072	LYON CO. PUBLIC LIBRARY	13,553	0.003990%
J073	PADUCAH WATER WORKS	398,737	0.117397%
J074	MCCREARY CO BD OF EDUCATN	543,706	0.160079%
J075	MCLEAN CO BD OF ED	257,722	0.075879%
J076	MADION CO BD OF ED	1,799,200	0.529724%
J077	MAGOFFIN CO BD OF ED	468,663	0.137985%
J078	MARION CO BD OF EDUCATION	532,175	0.156684%
J079	MARSHALL COUNTY BD OF ED	744,707	0.219258%
J080	MARTIN CO BD OF ED	478,276	0.140815%
J081	MASON CO BD OF ED	439,080	0.129275%
J082	MEADE CO PUBLIC LIBRARY	39,563	0.011648%
J083	MENIFEE CO BD OF ED	207,967	0.061230%
J084	CITY OF HARRODSBURG	358,886	0.105664%
J085	METCALFE CO BD OF ED	307,842	0.090635%
J086	MONROE CO BOARD OF ED	409,568	0.120586%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
J087	MT STERLING WATER WORKS	185,978	0.054756%
J088	MORGAN CO BD OF EDUCATION	404,653	0.119139%
J089	MUHLENBERG CO LIB BD DIST	63,506	0.018697%
J090	CITY OF BARDSTOWN	575,861	0.169546%
J091	NICHOLAS CO BD OF ED	204,747	0.060282%
J092	OHIO CO BD OF ED	754,935	0.222269%
J093	OLDHAM COUNTY BD OF ED	2,199,484	0.647577%
J094	OWEN CO BD OF ED	335,804	0.098868%
J095	OWSLEY CO BD OF EDUCATION	246,801	0.072664%
J096	PENDLETON CO BD OF ED	430,759	0.126825%
J097	HAZARD CITY SCHOOLS	127,097	0.037420%
J098	PIKE CO BD OF EDUCATION	1,951,036	0.574428%
J099	POWELL CO BD OF EDUCATION	437,757	0.128885%
J100	CITY OF SOMERSET	858,823	0.252856%
J101	ROBERTSON CO BD OF ED	66,752	0.019653%
J102	ROCKCASTLE CO BD OF ED	559,634	0.164769%
J103	ROWAN CO BD OF ED	669,908	0.197236%
J104	RUSSELL CO BD OF ED	568,559	0.167396%
J105	SCOTT CO BOARD OF ED	1,572,495	0.462977%
J106	SHELBY CO LIBRARY	41,035	0.012082%
J107	SIMPSON CO BD OF ED	554,193	0.163166%
J108	SPENCER CO BD OF EDUC	565,042	0.166361%
J109	TAYLOR CO BD OF ED	480,401	0.141441%
J110	TODD CO BD OF ED	398,940	0.117457%
J111	TRIGG CO BD OF ED	382,306	0.112559%
J112	TRIMBLE CO BD OF ED	236,152	0.069528%
J113	CITY OF MORGANFIELD	282,434	0.083155%
J115	SPRINGFIELD WATER & SEWER	98,115	0.028887%
J117	CITY OF SEBREE	37,250	0.010967%
J118	CITY OF CORBIN	231,051	0.068027%
J119	WOLFE CO BD OF EDUCATION	261,222	0.076909%
J120	WOODFORD CO BD OF ED	786,022	0.231422%
J124	PENNYRILE NAR TASK FORCE	12,725	0.003747%
J134	LEX-FAY CO HUM RIGHTS COM	25,411	0.007482%
J135	FLEMING CO EMS	43,554	0.012823%
J154	CITY OF EARLINGTON	32,526	0.009576%
J156	CITY OF JEFFERSONTOWN	411,703	0.121214%
J178	LEBANON HOUSING AUTHORITY	34,377	0.010121%
J179	MARSHALL CO TOURIST COMM	13,010	0.003830%
J190	CITY OF BLOOMFIELD	33,602	0.009893%
J200	SOMERSET-PULASKI CONV & V	16,681	0.004911%
J203	FRONTIER HOUSING INC	75,275	0.022163%
J205	GEORGETOWN-SCOTT CO P COM	62,054	0.018270%
J210	BOYD CO AMBULANCE SERVICE	6,809	0.002005%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
J214	COMM ACTION SOUTHERN KY	688,567	0.202729%
J217	CITY OF PROVIDENCE	211,070	0.062144%
J219	CAMPBELL CO PUBLIC LIBRAR	245,082	0.072158%
J224	HOUSING AUTH OF HOPKINSVL	140,053	0.041235%
J234	LFUC HOUSING AUTHORITY	397,427	0.117011%
J256	CITY OF ST MATTHEWS	193,727	0.057037%
J259	CITY OF PARK HILLS	14,387	0.004236%
J305	SCOTT CO SOIL CONSER DIST	12,869	0.003789%
J310	CANNONSBURG WATER DIST	54,562	0.016064%
J314	BOWL GRN WARREN AIRPRT BD	26,848	0.007905%
J317	PROVIDENCE MUN HOUSING AU	17,108	0.005037%
J319	CITY OF ALEXANDRIA	81,275	0.023929%
J324	CITY OF OAK GROVE	126,043	0.037110%
J334	CENTRAL KY ED COOPERATIVE	16,495	0.004857%
J356	CITY OF WEST BUECHEL	35,870	0.010561%
J359	CITY OF FORT WRIGHT	36,196	0.010657%
J405	GEORGETOWN HOUSING AUTHOR	84,463	0.024868%
J414	WARREN CO PLANNING COMM	89,541	0.026363%
J417	WEBSTER CO CONSER DIST	6,012	0.001770%
J419	CITY OF COLD SPRING	40,139	0.011818%
J424	CITY OF CROFTON	5,908	0.001739%
J434	KY LEAGUE OF CITIES	705,761	0.207792%
J456	CITY OF SHIVELY	86,779	0.025550%
J459	N KY AREA PLAN COMMISSION	376,097	0.110731%
J510	CITY OF CATLETTSBURG	48,641	0.014321%
J514	BARREN RIVER AREA DEV	194,393	0.057234%
J519	NORTHERN KY COOP ED SER	126,075	0.037119%
J524	HOPKINSVILLE S W AUTHORI	300,390	0.088442%
J534	BLUEGRASS AREA DEV DISRIC	476,473	0.140284%
J556	LOUISVILLE CONV BUREAU	640,237	0.188500%
J559	CITY OF CRESCENT SPRINGS	42,732	0.012581%
J610	BOYD CO CONSERVATION DIST	4,953	0.001458%
J614	BOWL GRN CONV & VISIT BUR	52,645	0.015500%
J619	CITY OF FORT THOMAS	237,183	0.069832%
J656	OHIO VALLEY ED COOP	280,427	0.082564%
J710	BIG SANDY WATER DISTRICT	46,510	0.013693%
J714	BOWLING GR/WARREN COMM ED	50,040	0.014733%
J719	CITY OF SOUTHGATE	46,938	0.013819%
J756	CITY OF PROSPECT	44,779	0.013184%
J759	N KY COMMUNITY ACT COMM	420,858	0.123910%
J810	HOUSING AUTH OF ASHLAND	74,566	0.021954%
J814	HOUSING AUTH BOWLING GRN	215,132	0.063340%
J819	CITY OF BELLEVUE	87,086	0.025640%
J834	KY LEGAL SERVICE PROGRAMS	43,881	0.012920%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
J856	LOUISVILLE WATER COMPANY	4,207,912	1.238902%
J859	CITY OF VILLA HILLS	39,925	0.011755%
J910	SANITATION DISTRICT #4	53,219	0.015669%
J914	BOWLING GRN HUM RIGHT COM	9,831	0.002894%
J919	CITY OF DAYTON	53,938	0.015881%
J956	OKOLONA FIRE DISTRICT	5,239	0.001542%
J959	CITY OF INDEPENDENCE	108,527	0.031953%
K001	CITY OF COLUMBIA	78,230	0.023033%
K002	ALLEN CO BD OF ED	530,944	0.156321%
K003	ANDERSON CO BD OF ED	593,780	0.174822%
K004	CITY OF WICKLIFFE	30,417	0.008955%
K005	BARREN CO BD OF EDUCATION	999,420	0.294251%
K006	CITY OF OWINGSVILLE	57,698	0.016988%
K007	BELL CO BD OF ED	561,119	0.165206%
K009	PARIS BD OF EDUCATION	152,575	0.044921%
K010	CITY OF ASHLAND	1,073,320	0.316009%
K011	CITY OF DANVILLE	381,230	0.112242%
K012	AUGUSTA BD OF ED	40,287	0.011862%
K013	JACKSON CITY SCHOOLS	83,533	0.024594%
K014	CLOVERPORT INDEPENDENT SC	91,388	0.026907%
K015	BULLITT CO PUBLIC LIBRARY	190,620	0.056123%
K016	CITY OF MORGANTOWN	109,143	0.032134%
K017	GEORGE COON PUBLIC LIBRAR	20,446	0.006020%
K018	CITY OF MURRAY	513,856	0.151291%
K019	CITY OF NEWPORT	296,765	0.087374%
K020	CARLISLE CO BD OF ED	122,432	0.036047%
K021	CARROLL CO PUBLIC LIBRARY	51,100	0.015045%
K022	CARTER CO EMER AMBUL DIST	268,832	0.079150%
K023	CASEY CO AMBULANCE SERV	50,835	0.014967%
K025	CLARK CO LIBRARY BD	108,671	0.031995%
K026	CITY OF MANCHESTER	127,121	0.037427%
K027	CLINTON CO PUBLIC LIBRARY	8,061	0.002373%
K028	CITY OF MARION	119,595	0.035211%
K029	CITY OF BURKESVILLE	78,051	0.022980%
K030	OWENSBORO BD OF ED	1,043,829	0.307326%
K032	ELLIOTT CO AMB SERVICE	11,050	0.003253%
K033	ESTILL CO BD OF EDUCATION	441,309	0.129931%
K034	LEX/FAYETTE URBAN CO GOVT	10,858,709	3.197043%
K035	LICKING VALLEY COM ACTION	266,314	0.078409%
K036	FLOYD CO SCHOOLS	1,188,281	0.349856%
K038	FULTON CITY SCHOOLS	86,881	0.025580%
K039	GALLATIN CO PUBLIC LIB	24,427	0.007192%
K040	GARRARD CO BD OF ED	443,158	0.130476%
K041	CITY OF WILLIAMSTOWN	236,772	0.069711%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
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County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
K042	GRAVES CO BD OF ED	825,197	0.242956%
K043	CITY OF LEITCHFIELD	183,828	0.054123%
K044	CITY OF GREENSBURG	86,964	0.025604%
K045	GREENUP CO BD OF ED	570,593	0.167995%
K046	CITY OF HAWESVILLE	50,923	0.014993%
K047	HARDIN CO BD OF ED	2,675,193	0.787636%
K048	HARLAN INDEPENDENT SCHOOL	99,639	0.029336%
K049	CITY OF CYNTHIANA	179,921	0.052973%
K050	CAVERNA INDEPENDENT SCH	136,583	0.040213%
K052	HENRY CO BD OF EDUCATION	374,454	0.110248%
K055	JACKSON CO CONSERV DIST	5,589	0.001645%
K057	JESSAMINE CO PUBLIC LIBRA	159,364	0.046920%
K058	JOHNSON CO BD OF ED	629,505	0.185340%
K060	LKLP COMM ACTION COUNCIL	1,218,986	0.358896%
K061	BARBOURVILLE CITY SCHOOLS	88,882	0.026169%
K062	LARUE CO BD OF EDUCATION	407,690	0.120033%
K063	LONDON UTILITY COMM	201,523	0.059333%
K064	CITY OF LOUISA	68,205	0.020081%
K065	CITY OF BEATTYVILLE	85,168	0.025075%
K066	LESLIE CO PUBLIC LIBRARY	35,089	0.010331%
K067	LETCHER CO BD OF ED	626,571	0.184476%
K068	LEWIS CO BD OF ED	377,464	0.111134%
K069	LINCOLN CO PUBLIC LIBRARY	24,455	0.007200%
K070	LIVINGSTON CO CONSERV DIS	5,396	0.001589%
K071	CITY OF RUSSELLVILLE	261,646	0.077034%
K072	LYON CO BD OF EDUCATION	168,049	0.049477%
K073	PADUCAH BOARD OF ED	686,705	0.202181%
K074	MCCREARY CO WATER DIST	148,508	0.043724%
K075	CITY OF CALHOUN	39,014	0.011486%
K077	MAGOFFIN CO LIBRARY	8,010	0.002358%
K078	CITY OF LEBANON	186,104	0.054793%
K079	CITY OF BENTON	204,629	0.060247%
K080	MARTIN COUNTY LIBRARY	25,958	0.007643%
K081	MAYSVILLE UTILITY COMM	107,551	0.031665%
K082	CITY OF MULDRAUGH	40,302	0.011866%
K083	CITY OF FRENCHBURG	33,846	0.009965%
K085	METCALFE HEALTH CARE CTN	242,891	0.071512%
K086	MONROE CO CONSERV DIST	7,396	0.002178%
K087	MONTGOMERY CO BD OF ED	799,824	0.235486%
K088	GATEWAY COMM SER ORGANIZ	336,315	0.099019%
K089	MUHLENBERG CO BD OF ED	987,746	0.290814%
K090	NELSON COUNTY BD OF ED	834,691	0.245751%
K091	CITY OF CARLISLE	89,054	0.026219%
K092	OHIO CO LIBRARY	46,062	0.013562%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
K093	OLDHAM CO LIBRARY BD	113,961	0.033553%
K094	OWEN CO PUBLIC LIBRARY	26,907	0.007922%
K095	OWSLEY CO PUBLIC LIBRARY	11,651	0.003430%
K096	PENDLETON CO LIBRARY	29,906	0.008805%
K097	PERRY CO BD OF EDUCATION	886,107	0.260889%
K098	PIKEVILLE INDEPENDENT SCH	184,724	0.054387%
K099	CITY OF STANTON	30,820	0.009074%
K100	SOMERSET BD OF EDUCATION	240,722	0.070874%
K101	CITY OF MOUNT OLIVET	1,814	0.000534%
K102	ROCKCASTLE CONSERV DIST	3,181	0.000936%
K103	CITY OF MOREHEAD	188,765	0.055576%
K104	RUSSELL CO CONS DIST	4,074	0.001199%
K105	CITY OF GEORGETOWN	435,937	0.128349%
K106	CITY OF SHELBYVILLE	194,875	0.057376%
K107	FRANKLIN/SIMPSON PARKS BD	22,811	0.006716%
K108	CITY OF TAYLORSVILLE	107,471	0.031642%
K109	CAMPBELLSVLE MUN WTR&SEWR	192,500	0.056676%
K110	TODD COUNTY WATER DIST	46,379	0.013655%
K111	CITY OF CADIZ	133,803	0.039395%
K112	TRIMBLE CO LIBRARY	23,895	0.007035%
K113	UNION CO BD OF EDUCATION	489,264	0.144050%
K114	CITY OF BOWLING GREEN	1,424,357	0.419362%
K115	CITY OF SPRINGFIELD	82,126	0.024180%
K116	WAYNE CO BD OF ED	601,152	0.176992%
K117	WEBSTER CO PUBLIC LIBRARY	21,209	0.006244%
K118	WHITLEY CO BD OF ED	855,855	0.251983%
K119	WOLFE COUNTY LIBRARY	8,105	0.002386%
K120	CITY OF VERSAILLES	299,844	0.088281%
K137	KY MAGISTRATES/COMM ASSOC	21,902	0.006448%
K141	GRANT CO PLANNING COMM	7,038	0.002072%
K181	WESTERN LEWIS-RECTORVILLE	27,044	0.007962%
K214	GREEN RIVER EDUC COOP	42,890	0.012628%
K219	NORTHERN KY WATER SER DIS	1,088,878	0.320590%
K237	KY CO JUDGE/EX ASSOC	24,130	0.007104%
K256	JEFFERSONTOWN FIRE DIST	5,531	0.001628%
K314	KY LEGAL AID	230,090	0.067744%
K315	MT WASHINGTON FIRE P DIST	7,705	0.002268%
K319	CITY OF SILVER GROVE	12,188	0.003588%
K337	KY COUNCIL OF ADD'S	11,986	0.003529%
K356	ST MATTHEWS FIRE DIST.	8,621	0.002538%
K414	CITY OF SMITHS GROVE	4,948	0.001457%
K459	CITY OF LAKESIDE PARK	5,197	0.001530%
K519	CITY OF MELBOURNE	4,489	0.001322%
K559	CITY OF TAYLOR MILL	71,084	0.020929%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
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County Employees Retirement System (Non-Hazardous)

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Employer <u>Code</u>	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
K614	WARREN CO PUBLIC LIBRARY	163,627	0.048175%
K619	CAMPBELL CO CONS DISPATCH	173,570	0.051103%
K659	CITY OF EDGEWOOD	92,317	0.027180%
K719	CENTRAL CAMPBELL CO FIRE	4,132	0.001217%
K759	LAKESIDE/CRESTVIEWHLS POL	7,379	0.002173%
K856	HIGHVIEW FIRE DISTRICT	6,895	0.002030%
K859	CITY OF FORT MITCHELL	93,387	0.027495%
K959	HOUSING AUTH OF COVINGTON	217,792	0.064123%
L002	ALLEN CO CONSERVATION DIS	1,562	0.000460%
L003	ANDERSON PUBLIC LIBRARY	37,432	0.011021%
L004	CITY OF BARLOW	17,207	0.005066%
L005	CITY OF GLASGOW	420,556	0.123821%
L006	BATH CO WATER DISTRICT	50,708	0.014930%
L007	BELL CO COURT CLERK	32,526	0.009576%
L008	BOONE CO BD OF ED	3,604,676	1.061296%
L009	CITY OF PARIS	559,908	0.164849%
L010	FIVCO AREA DEVELOPMNT DIST	121,228	0.035692%
L011	DANVILLE BOYLE CO REC	19,793	0.005827%
L012	BRACKEN COUNTY PUB LIBRAR	16,206	0.004771%
L013	BREATHITT CO PUBLIC LIB	23,356	0.006877%
L014	BRECKINRIDGE CO CLERK OFF	42,446	0.012497%
L015	CITY OF MT WASHINGTON	247,784	0.072953%
L016	BUTLER CO AMBULANCE SVC	61,800	0.018195%
L018	MURRAY PUBLIC SCHOOLS	440,087	0.129571%
L021	CITY OF CARROLLTON	171,976	0.050633%
L022	NORTHEAST KY CAA	323,141	0.095140%
L023	CITY OF LIBERTY	103,138	0.030366%
L024	HOPKINSVLE CHRIST LIBRARY	32,270	0.009501%
L025	CITY OF WINCHESTER	297,996	0.087737%
L026	DANIEL BOONE COMM AGENCY	401,015	0.118068%
L027	CITY OF ALBANY	166,065	0.048893%
L028	CRITTENDEN/LIV CO WAT DIS	64,980	0.019131%
L029	CUMBERLAND CO SOIL & WAT	3,758	0.001106%
L031	EDMONSON CO AMBULANCE DIS	29,187	0.008593%
L032	SANDY HOOK WATER DISTRICT	24,431	0.007193%
L033	CITY OF IRVINE	65,822	0.019379%
L035	CITY OF FLEMINGSBURG	90,320	0.026592%
L036	FLOYD CO LIBRARY	52,432	0.015437%
L038	FULTON CO LIBRARY	17,321	0.005100%
L039	CITY OF WARSAW	24,267	0.007145%
L041	GRANT CO PUBLIC LIBRARY	56,899	0.016752%
L042	MAYFIELD CITY SCHOOLS	406,425	0.119661%
L043	LEITCHFIELD UTILITY COMM	156,603	0.046107%
L044	GREEN CO AMBULANCE SVC	32,991	0.009713%

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County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
L045	RACELAND BOARD OF EDUC	141,321	0.041608%
L046	HANCOCK CO PUBLIC LIBRARY	26,442	0.007785%
L047	WEST POINT INDEPENDENT SC	22,902	0.006743%
L049	CYNTHIANA/HARRISON LIBRAR	33,462	0.009852%
L050	CITY OF MUNFORDVILLE	48,101	0.014162%
L051	HENDERSON CO WATER DIST	57,204	0.016842%
L052	CITY OF EMINENCE	46,588	0.013716%
L054	DAWSON SPRINGS PUBLIC SCH	115,870	0.034115%
L057	CITY OF NICHOLASVILLE	685,754	0.201901%
L058	PAINTSVILLE BD OF ED	120,788	0.035563%
L060	KNOTT CO SOIL CONV DIST	3,836	0.001129%
L061	CITY OF BARBOURVILLE	71,638	0.021092%
L062	CITY OF HODGENVILLE	125,501	0.036950%
L063	LAUREL CO PUBLIC LIB DIST	110,299	0.032474%
L064	LOUISA WATER & SEWER COMM	66,809	0.019670%
L065	LEE CO PUBLIC LIBRARY	10,076	0.002967%
L066	CITY OF HYDEN	16,576	0.004880%
L067	LETCHER COUNTY CONS DIST	4,040	0.001189%
L068	HOUSING AUTH OF VANCEBURG	11,644	0.003428%
L069	STANFORD WATER COMMISSION	70,817	0.020850%
L071	RUSSELLVILLE CITY SCHOOLS	185,284	0.054552%
L072	CITY OF EDDYVILLE	53,960	0.015887%
L073	CITY OF PADUCAH	1,090,214	0.320983%
L074	HOUSING AUTH MCREARY CO	19,743	0.005813%
L075	CITY OF LIVERMORE	24,551	0.007228%
L076	BEREA BD OF ED	219,335	0.064577%
L077	CITY OF SALYERSVILLE	100,270	0.029522%
L078	MARION FREE PUBLIC LIBRAR	37,415	0.011016%
L079	MARSHALL CO SOIL & WATER	3,861	0.001137%
L080	MARTIN CO CONSERV DIST	3,192	0.000940%
L082	MEADE CO BD OF ED	890,478	0.262176%
L083	MENIFEE CO PUBLIC LIBRARY	6,524	0.001921%
L084	BURGIN INDEPENDENT SCH	77,391	0.022786%
L085	METCALFE CO PUBLIC LIB	18,431	0.005426%
L086	CITY OF TOMPKINSVILLE	94,383	0.027788%
L087	MONTGOMERY CO SAN DIST #2	7,855	0.002313%
L088	MORGAN COUNTY LIBRARY	16,130	0.004749%
L090	CITY OF NEW HAVEN	13,882	0.004087%
L091	NICHOLAS COUNTY LIBRARY	7,520	0.002214%
L092	OHIO CO WATER DIST	104,444	0.030751%
L093	LAGRANGE UTILITY COMM	64,653	0.019035%
L096	PENDLETON COUNTY WATER	43,127	0.012697%
L099	POWELLS VALLEY WATER DIST	33,019	0.009722%
L100	SCIENCE HILL BD OF ED	71,379	0.021016%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer <u>Code</u>	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
L102	CITY OF MOUNT VERNON	165,694	0.048784%
L103	MOREHEAD UTILITY PLANT BD	233,608	0.068779%
L104	LAKE CUMBERLAND ADD	391,163	0.115167%
L105	GEORGETOWN/SCOTT CO PARKS	106,212	0.031271%
L106	TRIPLE S PLANNING & ZONIN	16,865	0.004966%
L107	CITY OF FRANKLIN	306,769	0.090320%
L108	SPENCER CO FIRE DIST	3,969	0.001169%
L109	CAMPBELLSVILLE CITY SCHOOL	193,980	0.057112%
L110	CITY OF ELKTON	64,301	0.018932%
L111	HOUSING AUTH OF CADIZ	21,547	0.006344%
L112	CITY OF BEDFORD	8,885	0.002616%
L113	UNION CO PLANNING COMM	14,769	0.004348%
L114	WARREN COUNTY BD OF ED	2,281,674	0.671775%
L115	WASHINGTON CO SCHOOLS	292,772	0.086199%
L118	CORBIN BD OF ED	415,829	0.122429%
L119	CITY OF CAMPTON	58,878	0.017335%
L120	FALLING SPRINGS ARTS	65,708	0.019346%
L141	CORINTH WATER DISTRICT	17,940	0.005282%
L156	CITY OF LYNDON	24,266	0.007144%
L159	ELSMERE FIRE PROTECTION	6,184	0.001821%
L256	CITY OF HURSTBOURNE	17,976	0.005292%
L356	EASTWOOD FIRE PROT DIST	5,031	0.001481%
L656	FERN CREEK FIRE PROT DIST	8,028	0.002364%
L756	PLEASURE RIDGE PARK FIRE	31,477	0.009267%
L959	NORTHERN KY CONV CTR CORP	173,131	0.050974%
M001	COLUMBIA/ADAIR UTILITIES	130,339	0.038375%
M003	LAWBG-ANDERSON PLAN COMM	1,895	0.000558%
M005	GLASGOW WATER COMPANY	291,249	0.085750%
M006	GATEWAY AREA DEV DISTRICT	85,487	0.025169%
M007	MIDDLESBORO CITY SCHOOL	201,051	0.059194%
M008	WALTON/VERONA BD OF ED	287,205	0.084560%
M009	PARIS BOURBON CO LIBRARY	44,087	0.012980%
M010	BOYD CO BD OF ED	761,977	0.224343%
M011	BOYLE COUNTY BD OF EDUC	383,196	0.112821%
M012	EAST PENDLETON WATER DIST	37,732	0.011109%
M013	BREATHITT CO SOIL CONSERV	3,490	0.001028%
M014	CITY OF HARDINSBURG	41,476	0.012211%
M015	BULLITT CO FISCAL COURT	728,937	0.214615%
M017	CITY OF FREDONIA	7,214	0.002124%
M018	CALLOWAY CO PUBLIC LIBRAR	47,019	0.013844%
M019	CAMPBELL CO COURTHOUSE	8,812	0.002594%
M020	CITY OF BARDWELL	50,613	0.014902%
M021	CARROLL CO WATER DISTRICT	56,663	0.016683%
M022	CITY OF OLIVE HILL	122,101	0.035949%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
M023	E CASEY CO WATER DISTRICT	34,369	0.010119%
M024	CHRISTIAN CO BD OF ED	1,737,707	0.511619%
M025	WINCHESTER MUNICIPAL UTIL	411,845	0.121256%
M026	CLAY COUNTY 911 BOARD	34,006	0.010012%
M027	HOUSING AUTH OF ALBANY	21,287	0.006267%
M029	CUMBERLAND CO FISCAL CT	141,134	0.041553%
M030	DAVIESS CO BD OF EDUC	2,165,039	0.637435%
M031	EDMONSON CO CONSERV DIST	2,101	0.000619%
M033	IRVINE MUNICIPAL UTILITY	84,374	0.024842%
M034	FAYETTE CO BD EDUCATION	7,564,024	0.227015%
M035	FLEMING COUNTY LIBRARY	22,891	0.006740%
M037	FRANKLIN CO BD OF ED	1,285,500	0.378479%
M038	HICKMAN/FULTON RIV PRT AU	44,989	0.013246%
M039	GALLATIN CO WATER DIS	34,326	0.010106%
M040	GARRARD CO PUBLIC LIBRARY	20,858	0.006141%
M041	GRANT CO BD OF ED	753,447	0.221831%
M042	CITY OF MAYFIELD	114,713	0.033774%
M043	CITY OF CANEYVILLE	20,084	0.005913%
M044	GREEN/TAYLOR WATER DIST	56,141	0.016529%
M045	CITY OF FLATWOODS	144,021	0.042403%
M046	CITY OF LEWISPORT	80,926	0.023826%
M047	HARDIN CO PUBLIC LIBRARY	49,540	0.014586%
M048	CITY OF BENHAM	25,863	0.007615%
M049	HARRISON CO CONSERVA DIST	4,325	0.001273%
M050	HART CO CONSERVATION DIST	5,549	0.001634%
M051	HENDERSON CO BD OF ED	1,339,015	0.394236%
M052	HENRY CO LIBRARY	25,038	0.007372%
M054	CITY OF DAWSON SPRINGS	67,615	0.019907%
M056	JEFF CO MED CTR STM & CHL	191,599	0.056411%
M057	NICH-VLE/JESS CO PK & REC	36,013	0.010603%
M058	CITY OF PAINTSVILLE	352,039	0.103648%
M059	KENTON COUNTY FISCAL CT	1,084,263	0.319231%
M060	CITY OF HINDMAN	15,825	0.004659%
M061	KNOX CO E M S	145,658	0.042885%
M062	LARUE CO WATER DIST #1	46,785	0.013774%
M064	HOUSING AUTH/ LAWRENCE CO	19,623	0.005777%
M065	LEE CO SOIL CONSERV DIST	5,661	0.001667%
M067	JENKINS BD OF ED	79,391	0.023374%
M068	CITY OF VANCEBURG	54,149	0.015943%
M069	CITY OF STANFORD	8,465	0.002492%
M070	LEDGETTER WATER DISTRICT	29,821	0.008780%
M073	W MCCRACKEN CO WATER DIST	17,004	0.005006%
M075	CITY OF SACRAMENTO	22,195	0.006535%
M076	CITY OF RICHMOND	602,867	0.177497%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
M077	MAGOFFIN CO COURT CLERK	30,616	0.009014%
M078	LEBANON WATER WORKS	85,317	0.025119%
M079	MARSHALL CO REF DISP DIST	82,897	0.024407%
M081	CITY OF MAYSVILLE	393,251	0.115782%
M082	CITY OF BRANDENBURG	79,831	0.023504%
M084	MERCER CO BOARD OF ED	453,428	0.133499%
M085	CITY OF EDMONTON	86,904	0.025586%
M087	MT STERL/MONTGOMERY LIB	41,199	0.012130%
M088	MORGAN CO CONSERVAT DIST	4,400	0.001296%
M090	BARDSTOWN BD OF ED	590,254	0.173784%
M091	NICHOLAS CO WATER DIST	16,988	0.005002%
M092	CITY OF BEAVER DAM	89,495	0.026349%
M093	OLDHAM CO WATER DIST	119,004	0.035037%
M096	CITY OF FALMOUTH	93,273	0.027462%
M097	E KY CONCEN EMPLOY PRO	275,106	0.080997%
M098	PIKE CO HOUSING AUTHORITY	43,065	0.012679%
M099	BEECH FORK WATER COMM	39,403	0.011601%
M100	PULASKI CO BD OF ED	1,510,341	0.444678%
M104	RUSSELL CO PUBLIC LIBRARY	31,136	0.009167%
M105	SCOTT COUNTY LIBRARY	116,831	0.034398%
M106	SHELBY CO BD OF ED	1,214,579	0.357599%
M107	FRANKLIN ELECTRIC PLNT BD	131,181	0.038623%
M108	SPENCER CO PUBLIC LIB	22,557	0.006641%
M109	CITY OF CAMPBELLSVILLE	321,051	0.094524%
M110	CITY OF GUTHRIE	34,663	0.010206%
M111	TRIGG CO CONS DISTRICT	3,982	0.001172%
M112	CITY OF MILTON	35,491	0.010449%
M113	CITY OF STURGIS	61,294	0.018046%
M115	WASHINGTON CO LIBRARY BD	18,176	0.005351%
M116	WAYNE CO PUBLIC LIBRARY	31,710	0.009336%
M117	WEBSTER CO BD OF ED	406,775	0.119764%
M118	WHITLEY CO FISCAL COURT	498,611	0.146802%
M119	WOLFE CO FISCAL COURT	147,084	0.043305%
M120	WOODFORD COUNTY LIBRARY	70,445	0.020740%
M215	SHEPHER/BULLIT CO TOURIST	54,278	0.015981%
M315	CITY OF PIONEER VILLAGE	5,005	0.001474%
M356	MIDDLETOWN FIRE PROT DIST	8,764	0.002580%
M415	BULLITT CO SANITATION DIS	51,274	0.015096%
N001	ADAIR CO CONSERVATION DIS	7,976	0.002348%
N006	HOUSING AUTH OWINGSVILLE	14,285	0.004206%
N007	PINEVILLE BD OF EDUCATION	64,872	0.019100%
N008	CITY OF FLORENCE	570,879	0.168079%
N009	CITY OF MILLERSBURG	3,984	0.001173%
N010	BOYD CO PUBLIC LIBRARY	86,526	0.025475%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

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Employer <u>Code</u>	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation <u>Percentage</u>
N011	CITY OF PERRYVILLE	7,925	0.002333%
N012	CITY OF BROOKSVILLE	34,173	0.010061%
N013	MIDDLE KY COMM ACT PART	306,442	0.090223%
N014	CITY OF IRVINGTON	42,307	0.012456%
N015	BULLITT CO CONSERVAT DIST	4,906	0.001444%
N017	PRINCETON ELECTRIC PL BD	167,861	0.049422%
N018	MURRAY/CALLOWAY CO AIRPRT	6,255	0.001841%
N020	CARLISLE CO SANIT DIST 1	10,444	0.003075%
N021	CARROLLTON UTILITIES COMM	205,314	0.060449%
N022	CITY OF GRAYSON	99,702	0.029354%
N025	EAST CLARK CO WATER DIST	34,127	0.010048%
N029	CUMBERLAND CO PUBLIC LIB	10,665	0.003140%
N033	ESTILL CO WATER DIST NO 1	39,763	0.011707%
N035	HOUSING AUTH FLEMINGSBURG	7,413	0.002183%
N036	PRESTONSBURG CITY UTIL	393,477	0.115848%
N037	FRANKFORT INDEP SCHOOLS	188,674	0.055550%
N038	HOUSING AUTH OF HICKMAN	27,233	0.008018%
N041	BULLOCK PEN WATER DIST	101,240	0.029807%
N042	PURCHASE AREA DEV DIST	297,208	0.087505%
N043	GRAYSON CO LIBRARY	34,086	0.010036%
N044	HOUSING AUTH OF GREENSBUR	5,036	0.001483%
N045	KENTUCKY ED DEV CORP	119,593	0.035211%
N047	ELIZABETHTOWN BD OF EDUC	404,813	0.119186%
N049	CYNTHIANA HARRISON CO JPC	13,002	0.003828%
N050	CITY OF HORSE CAVE	44,244	0.013027%
N051	CITY OF HENDERSON	1,000,320	0.294516%
N052	CITY OF NEW CASTLE	17,055	0.005021%
N054	CITY OF MADISONVILLE	1,029,892	0.303223%
N057	NICHOLASVILLE HOUSING AUT	4,113	0.001211%
N058	JOHNSON CO LIBRARY	31,742	0.009345%
N060	KNOTT CO WATER & SEWER	58,650	0.017268%
N061	KNOX CO SOIL CONSERV DIS	5,010	0.001475%
N063	CUMBERLAND VAL AREA DEV	148,779	0.043804%
N065	THREE FORKS REG JAIL	121,437	0.035754%
N067	HOUSING ORIENTED MINISTRI	47,846	0.014087%
N068	GAR,QUI,KY-O-HTS WTR DIST	30,611	0.009013%
N069	CITY OF CRAB ORCHARD	9,236	0.002719%
N071	CITY OF AUBURN	44,215	0.013018%
N072	LYON CO AMBULANCE SERVICE	77,093	0.022698%
N075	CITY OF ISLAND	16,255	0.004786%
N076	MADISON CO EMS	14,067	0.004142%
N077	MAGOFFIN CO WATER DIST	41,475	0.012211%
N078	CENTRAL KY COMM ACTION	660,086	0.194344%
N079	BENTON ELECTRIC SYSTEM	103,538	0.030484%

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2017
 (Continued)

County Employees Retirement System (Non-Hazardous)

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Employer <u>Code</u>	Employer Name	2017 Actual Employer <u>Contributions</u>	2017 Employer Allocation <u>Percentage</u>
N080	MARTIN CO WATER DISTRICT	84,978	0.025020%
N081	BUFFALO TRACE AR DEV DIST	192,214	0.056592%
N082	MEADE CO WATER DISTRICT	58,442	0.017207%
N084	MERCER CO PUBLIC LIBRARY	54,638	0.016087%
N085	METCALFE CO CONSERV DIST	5,095	0.001500%
N087	CITY OF MT STERLING	123,337	0.036313%
N088	MORGAN CO AMBULANCE SERV	49,101	0.014456%
N089	MUHLENBERG CO WATER DIST	93,325	0.027477%
N090	BARDSTOWN-NELSON CO TOURI	21,276	0.006264%
N092	CITY OF HARTFORD	107,589	0.031677%
N093	CITY OF LAGRANGE	77,469	0.022809%
N094	CITY OF OWENTON	16,853	0.004962%
N097	KY VALLEY ED COOPERATIVE	28,295	0.008331%
N098	PIKE CO LIBRARY DISTRICT	76,596	0.022552%
N099	CITY OF CLAY CITY	16,393	0.004826%
N100	CITY OF BURNSIDE	27,012	0.007953%
N103	HOUSING AUTH OF MOREHEAD	47,791	0.014071%
N104	CITY OF JAMESTOWN	133,646	0.039348%
N106	W SHELBY WATER DISTRICT	26,795	0.007889%
N107	SIMPSON CO CONSERV DIST	3,264	0.000961%
N110	LOGAN/TODD REG. WATER COM	60,199	0.017724%
N111	BARKLEY LAKE WATER DIST	90,991	0.026790%
N112	TRIMBLE CO WATER DIST	26,001	0.007655%
N113	UNION CO LIBRARY BD	41,447	0.012203%
N114	BOWLING GRN MUNICIPAL UTI	1,722,507	0.507144%
N115	WASHINGTON CO CONSERV DIST	3,591	0.001057%
N116	MONTICELLO UTILITY COMM	150,938	0.044439%
N117	CITY OF DIXON	9,607	0.002828%
N118	CITY OF WILLIAMSBURG	250,415	0.073728%
N119	WOLFE CO CONSERV DISTRICT	5,124	0.001509%
N120	WOODFORD CO PLAN ZONING	33,090	0.009742%
N959	N KY CONV & VISITORS BUR	158,358	0.046624%
P001	HOUSING AUTH OF COLUMBIA	19,339	0.005694%
P005	GLASGOW ELECTRIC PLANT BD	518,730	0.152725%
P006	BATH COUNTY E.M.S.	82,810	0.024381%
P007	CITY OF PINEVILLE	33,644	0.009905%
P008	BOONE CO PLANNING COMM	139,842	0.041172%
P009	HOUSING AUTHORITY PARIS	38,309	0.011279%
P010	REGIONAL PUBLIC SAFETY	97,144	0.028601%
P011	CITY OF JUNCTION CITY	28,141	0.008285%
P013	CITY OF JACKSON	168,176	0.049515%
P014	BRECKINRIDGE CO PUBLIC LI	24,760	0.007290%
P015	CITY OF LEBANON JUNCTION	24,640	0.007255%
P017	PRINCETON WATER/WASTEWATE	102,041	0.030043%

Kentucky Retirement Systems
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Fiscal Year Ended June 30, 2017
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Employer	2017	2017 Employer Allocation	
<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Percentage</u>
P018	MURRAY/CALLOWAY TRANS AUT	63,927	0.018821%
P022	RATTLESNAKE RIDGE WATER	74,517	0.021939%
P025	CLARK CO CONSVATION DIST	3,708	0.001092%
P033	ESTILL COUNTY EMS	-	0.000000%
P035	FLEMING CO DISPATCH	22,016	0.006482%
P037	COMMUNITY ACTION KENTUCKY	76,259	0.022452%
P038	HICKMAN ELECTRIC SYSTEM	54,457	0.016033%
P041	CITY OF DRY RIDGE	52,780	0.015540%
P043	CITY OF CLARKSON	13,749	0.004048%
P045	GREENUP CO ENVIR COMM	21,583	0.006354%
P047	CITY OF WEST POINT	34,361	0.010116%
P048	HARLAN COUNTY C A A	153,136	0.045087%
P049	HOUSING AUTHORITY OF CYNT	81,320	0.023942%
P050	HART CO SOLID WASTE SVC	73,206	0.021553%
P051	HENDERSON MUN POWER&LIGHT	375,111	0.110441%
P052	LITTLE KY RV WS CONV DIST	8,743	0.002574%
P054	HOUSING AUTH DAWSON SPG	34,415	0.010132%
P057	VALLEY VIEW FERRY AUTHORI	16,173	0.004762%
P061	BARBOURVILLE UTILITY COMM	295,671	0.087052%
P063	LAUREL CO WATER DIST #2	85,445	0.025157%
P068	LEWIS CO PUBLIC LIBRARY	12,035	0.003543%
P069	LINCOLN CO CLERK	42,141	0.012407%
P071	LOGAN CO CONS DISTRICT	8,134	0.002395%
P072	LYON CO WATER DISTRICT	23,766	0.006997%
P075	MCLEAN CO REG WATER COMM	3,382	0.000996%
P076	MADISON CO PUBLIC LIBRARY	123,286	0.036298%
P077	SALYERS/MAG CO JOINT HOUS	14,754	0.004344%
P078	MARION CO CONSERVAT DIST	3,781	0.001113%
P079	CITY OF CALVERT CITY	159,391	0.046928%
P081	MASON COUNTY LIBRARY	32,251	0.009495%
P084	ANDERSON-DEAN COMM PARK	13,997	0.004121%
P087	MONTGOMERY CTY WATER DIST	8,815	0.002595%
P088	MORGAN CO WATER DIST	23,180	0.006825%
P089	MUHLENBERG WATER DIST #3	32,734	0.009638%
P090	NORTH NELSON WATER DIST	29,088	0.008564%
P092	OHIO CO REG WASTEWATER D	23,988	0.007062%
P097	KY RIVER AREA DEV DIST	197,977	0.058289%
P100	LAKE CUMBERLAND CAA, INC	375,929	0.110682%
P103	MOREHEAD TOURISM COMMISSI	31,825	0.009370%
P104	RUSSELL CO TOURIST COMM	10,326	0.003040%
P105	GEORGETOWN/SCOTT TOURISM	12,543	0.003693%
P106	MULTI PURPOSE COMM ACTION	39,295	0.011569%
P107	SIMPSON CO LIBRARY DIST	24,325	0.007162%
P110	TODD COUNTY CONSERVATION DISTRICT	4,696	0.001382%

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<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>Percentage</u>
P111	JOHN L STREET LIBRARY	16,368	0.004819%
P113	STURGIS HOUSING AUTHORITY	10,271	0.003024%
P115	HOUSING AUTH SPRINGFIELD	15,161	0.004464%
P116	CITY OF MONTICELLO	55,587	0.016366%
P117	CITY OF CLAY	31,343	0.009228%
P120	WOODFORD CO CONSERV DIST	5,834	0.001718%
P959	CITY OF CRESTVIEW HILLS	27,491	0.008094%
R003	SOUTH ANDERSON WATER DIST	25,795	0.007595%
R005	BARREN CO SOIL CONS DIS	3,917	0.001153%
R008	BOONE CO LIBRARY DIST	383,892	0.113026%
R010	ASHLAND BD OF ED	658,263	0.193807%
R011	DANVILLE BOYLE PLANNING	17,261	0.005082%
R013	BREATHITT COUNTY WATER DISTRICT	19,575	0.005763%
R015	CITY OF SHEPHERDSVILLE	158,374	0.046629%
R017	CITY OF PRINCETON	81,363	0.023955%
R018	MURRAY ELECTRIC SYSTEM	354,017	0.104230%
R019	FORT THOMAS BOARD OF ED	444,554	0.130886%
R021	CARROLLTON/CARR CO REC TR	6,273	0.001847%
R024	CHRISTIAN CO WATER DIST	68,211	0.020083%
R030	DAVIESS CO AIRPORT BD	25,663	0.007556%
R033	CITY OF RAVENNA	9,028	0.002658%
R034	LEXINGTON PUBLIC LIBRARY	751,700	0.221317%
R036	CITY OF PRESTONSBURG	296,015	0.087153%
R037	PAUL SAWYIER LIBRARY	149,838	0.044116%
R038	CITY OF FULTON	173,501	0.051082%
R041	CITY OF CRITTENDEN	14,209	0.004183%
R042	MAYFIELD ELEC & WATER SYS	412,644	0.121491%
R045	CITY OF RUSSELL	130,142	0.038317%
R047	LINCOLN TRAIL AREA DEV DI	218,225	0.064250%
R048	HARLAN CO CONSERV DIST	4,801	0.001414%
R050	HART CO AMB SERVICE	144,674	0.042595%
R051	HENDERSON MUN W & S DEPT	559,243	0.164653%
R052	CITY OF CAMPBELLSBURG	8,903	0.002621%
R054	SOUTH HOPKINS WATER DIST	44,345	0.013056%
R057	CITY OF WILMORE	131,968	0.038854%
R058	HOUSING AUTH OF PAINTSVLE	65,769	0.019364%
R061	KY COMM ECONOMIC OPPORT	766,250	0.225601%
R063	WOODCREEK WATER DISTRICT	250,709	0.073814%
R071	LOGAN CO PUBLIC LIBRARY	57,141	0.016824%
R072	LYON CO HOUSING AUTHORITY	33,980	0.010004%
R073	MCCRACKEN CO BD OF ED	1,168,483	0.344027%
R076	RICHMOND UTILITIES	429,216	0.126371%
R078	CITY OF LORETTTO	3,243	0.000955%
R079	MARSHALL CO PUB LIBRARY	124,605	0.036686%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
R088	CITY OF WEST LIBERTY	163,241	0.048062%
R089	CENTRAL CITY MUN WTR&SEWR	123,640	0.036402%
R090	NELSON CO PUBLIC LIBRARY	123,817	0.036454%
R093	TRI CO COMM ACTION AGENCY	41,693	0.012275%
R097	PERRY COUNTY PUBLIC LIB	88,091	0.025936%
R103	ROWAN CO PUBLIC LIBRARY	36,449	0.010731%
R104	CITY OF RUSSELL SPRINGS	99,748	0.029368%
R105	CITY OF STAMPING GROUND	2,515	0.000740%
R106	SHELBY CO PARK RECREATION	69,138	0.020356%
R109	TAYLOR CO PUBLIC LIBRARY	43,631	0.012846%
R114	BOWLING GREEN PUBLIC SCHO	869,388	0.255967%
R115	S W E D A	6,975	0.002054%
R116	WAYNE CO CONSERV DIST	6,767	0.001992%
R117	WEBSTER COUNTY WATER DIST	65,192	0.019194%
R118	WILLIAMSBURG IND BD OF ED	133,553	0.039321%
R120	CITY OF MIDWAY	28,546	0.008405%
R959	N KY LEGAL AID SOCIETY	269,122	0.079235%
T036	FLOYD COUNTY CONSV DIST	12,221	0.003598%
V001	ADAIR COUNTY FISCAL COURT	226,949	0.066819%
V002	ALLEN COUNTY FISCAL COURT	342,384	0.100805%
V003	ANDERSON CO FISCAL COURT	302,886	0.089176%
V004	BALLARD COUNTY FISCAL CT	302,832	0.089160%
V005	BARREN CO FISCAL CT	215,790	0.063533%
V006	BATH CO FISCAL COURT	179,591	0.052876%
V007	BELL CO FISCAL CT	350,521	0.103201%
V008	BOONE CO FISCAL CT	1,272,415	0.374627%
V009	BOURBON CO FISCAL COURT	304,015	0.089509%
V010	BOYD COUNTY FISCAL COURT	880,639	0.259280%
V011	BOYLE COUNTY FISCAL COURT	439,493	0.129396%
V012	BRACKEN CO FISCAL COURT	158,527	0.046674%
V013	BREATHITT CO FISCAL COURT	203,891	0.060030%
V014	BRECKINRIDGE CO FISCAL CT	353,438	0.104060%
V016	BUTLER COUNTY FISCAL CT	248,087	0.073042%
V017	CALDWELL CO FISCAL COURT	208,344	0.061341%
V018	CALLOWAY CO FISCAL COURT	536,409	0.157931%
V019	CAMPBELL CO FISCAL CT	1,126,010	0.331522%
V020	CARLISLE CO FISCAL COURT	146,280	0.043068%
V021	CARROLL CO FISCAL CT	330,214	0.097222%
V022	CARTER CO FISCAL CT	424,371	0.124944%
V023	CASEY CO FISCAL COURT	308,919	0.090952%
V024	CHRISTIAN CO FISCAL COURT	466,122	0.137237%
V025	CLARK COUNTY FISCAL COURT	372,299	0.109613%
V026	CLAY COUNTY FISCAL CT	510,512	0.150306%
V027	CLINTON CO FISCAL COURT	270,969	0.079779%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
V028	CRITTENDEN CO FIS CT	247,471	0.072861%
V030	DAVIESS CO FISCAL COURT	824,717	0.242815%
V031	EDMONSON CO FISCAL CRT	192,720	0.056741%
V032	ELLIOTT CO FISCAL CT	115,281	0.033941%
V033	ESTILL CO FISCAL COURT	271,152	0.079833%
V035	FLEMING CO FISCAL COURT	152,319	0.044846%
V036	FLOYD CO FISCAL COURT	516,697	0.152127%
V037	FRANKLIN CO FISCAL COURT	604,090	0.177857%
V038	FULTON COUNTY FIS CT	390,472	0.114964%
V039	GALLATIN CO FISCAL COURT	267,730	0.078826%
V040	GARRARD CO FISCAL COURT	256,282	0.075455%
V041	GRANT COUNTY FISCAL COURT	322,660	0.094998%
V042	GRAVES COUNTY FISCAL CT	545,700	0.160666%
V043	GRAYSON CO FISCAL COURT	511,672	0.150648%
V044	GREEN COUNTY FISCAL COURT	101,543	0.029896%
V045	GREENUP CO FISCAL CT	562,637	0.165653%
V046	HANCOCK CO FISCAL COURT	322,229	0.094871%
V047	HARDIN CO FISCAL COURT	464,414	0.136734%
V048	HARLAN CO FIS CT	527,699	0.155366%
V049	HARRISON CO FISCAL COURT	185,830	0.054713%
V050	HART COUNTY FISCAL COURT	319,463	0.094057%
V051	HENDERSON CO FISCAL COURT	971,042	0.285896%
V052	HENRY CO FISCAL COURT	209,735	0.061751%
V053	HICKMAN CO FISCAL COURT	158,368	0.046627%
V054	HOPKINS CO FISCAL COURT	613,783	0.180711%
V055	JACKSON CO FISCAL COURT	314,722	0.092661%
V057	JESSAMINE CO FISCAL COURT	743,966	0.219040%
V060	KNOTT CO FISCAL CT	244,397	0.071956%
V061	KNOX CO FISCAL CT	378,615	0.111473%
V062	LARUE CO FISCAL COURT	265,617	0.078203%
V063	LAUREL COUNTY FISCAL COUR	761,182	0.224109%
V064	LAWRENCE CO FISCAL CT	299,831	0.088277%
V065	LEE COUNTY FISCAL COURT	160,866	0.047362%
V066	LESLIE CO FISCAL COURT	395,271	0.116377%
V067	LETCHER CO FISCAL COURT	347,823	0.102407%
V068	LEWIS COUNTY FISCAL COURT	248,199	0.073075%
V069	LINCOLN CO FISCAL COURT	276,227	0.081327%
V070	LIVINGSTON CO FISCAL CT	285,916	0.084180%
V071	LOGAN COUNTY FISCAL COURT	434,974	0.128066%
V072	LYON COUNTY FISCAL COURT	127,402	0.037510%
V073	MCCRACKEN CO FISCAL COURT	500,446	0.147342%
V074	MCCREARY CO FISCAL CT	280,309	0.082529%
V075	MCLEAN COUNTY FISCAL CT	280,293	0.082524%
V076	MADISON CO FISCAL COURT	721,714	0.212489%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
V077	MAGOFFIN CO FISCAL COURT	211,032	0.062132%
V078	MARION CO FISCAL COURT	557,307	0.164084%
V079	MARSHALL CO FISCAL COURT	609,052	0.179318%
V080	MARTIN CO FISCAL COURT	224,835	0.066196%
V081	MASON CO FIS CT	418,385	0.123182%
V082	MEADE COUNTY FISCAL COURT	675,685	0.198937%
V083	MENIFEE CO FISCAL COURT	107,852	0.031754%
V084	MERCER COUNTY FISCAL COUR	250,895	0.073869%
V085	METCALFEE CO FISCAL COURT	158,535	0.046676%
V086	MONROE CO FISCAL COURT	127,793	0.037625%
V087	MONTGOMERY CO FISCAL CT	453,404	0.133492%
V088	MORGAN CO FISCAL CT	144,540	0.042556%
V089	MUHLENBERG CO FISCAL CT	655,578	0.193017%
V090	NELSON CO FISCAL CT	747,937	0.220209%
V091	NICHOLAS CO FISCAL COURT	155,431	0.045762%
V092	OHIO COUNTY FISCAL CRT	361,846	0.106536%
V093	OLDHAM CO FISCAL COURT	538,455	0.158533%
V094	OWEN COUNTY FISCAL COURT	213,169	0.062762%
V095	OWSLEY CO FISCAL COURT	111,558	0.032845%
V096	PENDLETON CO FISCAL COURT	209,551	0.061696%
V097	PERRY COUNTY FISCAL COURT	473,488	0.139405%
V098	PIKE COUNTY FISCAL COURT	964,054	0.283839%
V099	POWELL CO FISCAL CT	385,627	0.113537%
V100	PULASKI CO FISCAL CT	783,283	0.230616%
V101	ROBERTSON CO FISCAL CT	63,972	0.018835%
V102	ROCKCASTLE CO FISCAL CT	331,412	0.097575%
V103	ROWAN CO FISCAL COURT	361,767	0.106512%
V104	RUSSELL CO FISCAL COURT	310,444	0.091401%
V105	SCOTT CO FISCAL CT	418,115	0.123102%
V106	SHELBY CO FISCAL COURT	397,062	0.116904%
V107	SIMPSON CO FISCAL COURT	361,219	0.106351%
V108	SPENCER CO TREASURER	165,785	0.048811%
V109	TAYLOR COUNTY FISCAL COUR	335,994	0.098924%
V110	TODD COUNTY FISCAL COURT	238,505	0.070221%
V111	TRIGG COUNTY FISCAL COURT	272,567	0.080250%
V112	TRIMBLE CO FISCAL COURT	156,479	0.046071%
V113	UNION COUNTY FISCAL COURT	322,259	0.094880%
V114	WARREN COUNTY FISCAL COUR	1,058,225	0.311565%
V115	WASHINGTON CO FIS COURT	207,250	0.061019%
V116	WAYNE COUNTY FISCAL COURT	484,419	0.142624%
V117	WEBSTER CO FISCAL COURT	447,483	0.131749%
V119	CITY OF HIGHLAND HEIGHTS	34,662	0.010205%
V120	WOODFORD CO FISCAL COURT	421,303	0.124041%
V122	FAMILY HEALTH CENTER	2,299,684	0.677078%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer <u>Code</u>	Employer Name	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
V125	LOUISVILLE MEM COMM	21,617	0.006365%
V126	LOU & JEFF CO RIVERPORT	42,192	0.012422%
V127	LOU LABOR MANAGER COM	8,631	0.002541%
V129	T A R C	4,445,670	1.308903%
V130	ANCHORAGE BD OF EDUCATION	114,600	0.033741%
V136	MOUNTAIN ARTS CENTER	17,766	0.005231%
V137	FRANKLIN CO CONS DIST	8,285	0.002439%
V145	CITY OF WURTLAND	10,555	0.003108%
V147	HARDIN CO WATER DIST #2	438,639	0.129145%
V151	HOUSING AUTH OF HENDERSON	157,415	0.046347%
V156	JEFF CO BD OF ED	26,318,333	7.748699%
V158	BIG SANDY AREA COMM PRO	283,345	0.083423%
V159	CITY OF ERLANGER	315,627	0.092928%
V163	EAST BERNSTADT BD OF ED	47,585	0.014010%
V171	CITY OF ADAIRVILLE	22,188	0.006533%
V176	MADISON CO CONSERVAT DIST	4,832	0.001423%
V179	MARSHALL CO SEN CITIZENS	10,174	0.002996%
V189	CITY OF CENTRAL CITY	188,086	0.055377%
V196	CITY OF BUTLER	5,106	0.001503%
V197	CITY OF HAZARD	556,546	0.163860%
V198	MOUNTAIN WATER DISTRICT	239,476	0.070507%
V200	PULASKI COUNTY LIBRARY	75,543	0.022242%
V205	BARREN/METCALFE CO AMB SR	18,897	0.005564%
V206	SHELBYVLE MUN WATER&SEWER	159,060	0.046831%
V207	BELL CO PUBLIC LIBRARY	32,943	0.009699%
V208	CITY OF WALTON	41,680	0.012272%
V218	MURRAY TOURISM COMMISSION	11,005	0.003240%
V219	BELLEVUE BD OF EDUCATION	129,950	0.038260%
V224	PENNYROYAL AREA MUSEUM	14,735	0.004338%
V230	OWENSBORO RIVERPORT AUTH	330,334	0.097258%
V236	BIG SANDY AREA DEV DIST	349,615	0.102934%
V237	BLUE GRASS COMM ACTION	708,476	0.208591%
V247	HARDIN CO WATER DIST #1	385,395	0.113469%
V251	HENDERSON CO RIVER AUTH	100,120	0.029478%
V259	KENTON CO PUBLIC LIBRARY	651,582	0.191840%
V263	LAUREL CO BD OF EDUCATION	1,429,028	0.420737%
V271	RUSSELLVILLE ELEC PL BD	140,169	0.041269%
V281	HOUSING AUTH OF MAYSVILLE	50,787	0.014953%
V298	CITY OF PIKEVILLE	297,714	0.087654%
V300	HOUSING AUTH OF SOMERSET	70,067	0.020629%
V305	CITY OF CAVE CITY	64,247	0.018916%
V306	HOUSING AUTH OF SHELBYVLE	17,854	0.005256%
V308	NORTHERN KY AREA DEV.DIST	431,072	0.126917%
V319	CAMPBELL CO BD OF ED	1,045,654	0.307864%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Actual Employer Contributions	2017 Employer Allocation Percentage
V324	CHRISTIAN CO CONS DIST	11,107	0.003270%
V330	CITY OF OWENSBORO	1,376,102	0.405155%
V336	SANDY VALLEY TRANS SER IN	271,389	0.079903%
V337	FRANKFORT ELEC WATER BD	1,615,394	0.475608%
V347	CITY OF RADCLIFF	328,756	0.096793%
V359	CITY OF ELSMERE	64,916	0.019113%
V363	LONDON LAUREL CO COMM CTR	91,601	0.026969%
V373	PADUCAH MCCRACKEN CO TOUR	36,993	0.010891%
V376	CITY OF BEREA	823,863	0.242563%
V398	CITY OF ELKHORN CITY	17,622	0.005188%
V400	PULASKI CO SOIL CONS DIST	13,138	0.003868%
V405	MARY W WELDON MEM PUB LIB	32,262	0.009499%
V407	BELL/WHITLEY COMM ACTION	350,615	0.103229%
V419	DAYTON CITY SCHOOLS	156,467	0.046067%
V424	PENNYRILE ALLIED COMM SER	458,672	0.135043%
V430	OWENSBORO MUN UTILITIES	2,492,553	0.733863%
V436	APPALACHIAN RES & DEFENSE	174,937	0.051505%
V437	FKT/FKLN CO TOUR&CONV COM	19,572	0.005762%
V447	CITY OF ELIZABETHTOWN	1,011,238	0.297731%
V459	LUDLOW BD OF EDUCATION	116,539	0.034312%
V463	LONDON LAUREL TOURIST COM	22,232	0.006546%
V473	PADUCAH POWER SYSTEM	721,263	0.212356%
V476	KY RIVER FOOTHILLS DEV CO	926,112	0.272668%
V500	WEST PULASKI WATER DISTR	48,954	0.014413%
V505	CITY OF PARK CITY	3,080	0.000907%
V507	BELL CO SOLID WASTE OFFIC	27,419	0.008073%
V508	CITY OF UNION	13,593	0.004002%
V524	HOPKINSVL WATER ENV ATH	462,041	0.136035%
V530	AUDUBON AREA COMM SER INC	1,827,080	0.537933%
V537	CAPITAL COMMUNITY E I D A	15,387	0.004530%
V547	ELIZABETHTOWN TOUR/CON BU	36,078	0.010622%
V559	BEECHWOOD BOARD OF EDUC	157,941	0.046501%
V563	LONDON-LAUREL CO IDA	10,245	0.003016%
V576	SOUTHERN MADISON WATER DT	46,782	0.013774%
V607	PINEVILLE UTILITY COMM	139,568	0.041092%
V619	SOUTHGATE BD OF ED	25,238	0.007431%
V624	HOPKINSVL ELECTRIC SYSTEM	472,225	0.139034%
V630	CITY OF WHITESVILLE	23,046	0.006785%
V637	FARMDALE WATER DISTRICT	18,528	0.005455%
V647	CITY OF VINE GROVE	69,974	0.020602%
V659	KENTON CO BD OF ED	2,482,158	0.730802%
V663	LAUREL CO CONSERV DIST	7,156	0.002107%
V673	PADUCAH-MCCRACKEN CO JOIN	207,645	0.061135%
V676	MADISON CO UTILITIES DIST	75,605	0.022260%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

<u>Employer</u>	<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>
	V707	BELL CO CONSERVATION DIST	1,750	0.000515%
	V708	HEBRON FIRE PROTECTION DI	9,117	0.002684%
	V719	SILVER GROVE BD OF ED	25,994	0.007653%
	V724	PENNYRILE AREA DEVP DIST	255,304	0.075167%
	V730	GREEN RIV AREA DEL DIST	342,395	0.100809%
	V737	KY ASSOC OF CO (KACO)	497,163	0.146376%
	V756	JEFF CO MED CENTER LAUNDR	307,455	0.090521%
	V759	ERLANGER/ELSMERE BD OF ED	490,200	0.144326%
	V773	MCCRACKEN CO PUB LIBRARY	154,273	0.045421%
	V808	POINT PLEASANT FIRE DIST	4,893	0.001441%
	V819	NEWPORT BD OF ED	462,855	0.136275%
	V830	REGIONAL WTR RESOURCE AGY	594,418	0.175010%
	V856	KYIANA REG PLANNING DEV	631,578	0.185951%
	V859	COVINGTON BD OF ED	1,162,687	0.342321%
	V873	PADUCAH-MCRACKEN CO RIV	94,484	0.027818%
	V919	CITY OF WILDER	30,398	0.008950%
	V930	OWENSBORO METRO PLAN COMM	88,445	0.026040%
	V937	HOUSING AUTH OF FRANKFORT	92,094	0.027114%
	V959	CITY OF COVINGTON	820,930	0.241700%
	W001	ADAIR COUNTY ATTORNEY	20,093	0.005916%
	W003	ANDERSON COUNTY ATTORNEY	12,396	0.003650%
	W004	BALLARD COUNTY ATTORNEY	11,980	0.003527%
	W010	BOYD COUNTY ATTORNEY	28,040	0.008256%
	W011	BOYLE COUNTY ATTORNEY	15,740	0.004634%
	W013	BREATHITT CO ATTORNEY	13,921	0.004099%
	W015	BULLITT COUNTY ATTORNEY	63,863	0.018803%
	W016	BUTLER COUNTY ATTORNEY	9,003	0.002651%
	W017	CALDWELL COUNTY ATTORNEY	16,452	0.004844%
	W018	CALLOWAY COUNTY ATTORNEY	33,406	0.009835%
	W019	CAMPBELL COUNTY ATTORNEY	85,784	0.025257%
	W020	CARLISLE COUNTY ATTORNEY	4,896	0.001442%
	W022	CHILD SUPPORT ENCORCEMENT	14,976	0.004409%
	W024	CHRISTIAN COUNTY ATTORNEY	63,733	0.018764%
	W026	CLAY COUNTY ATTORNEY	21,878	0.006442%
	W027	CLINTON CO ATTORNEY	11,460	0.003374%
	W029	CUMBERLAND CO ATTORNEY	10,036	0.002955%
	W031	EDMONSON COUNTY ATTORNEY	3,676	0.001082%
	W032	ELLIOTT COUNTY ATTORNEY	8,995	0.002648%
	W033	ESTILL COUNTY ATTORNEY	16,921	0.004982%
	W035	FLEMING COUNTY ATTORNEY	31,556	0.009291%
	W039	GALLATIN COUNTY ATTORNEY	10,007	0.002946%
	W041	GRANT COUNTY CHILD SUPPOR	15,426	0.004542%
	W043	GRAYSON COUNTY ATTORNEY	20,428	0.006015%
	W044	GREEN COUNTY ATTORNEY	11,017	0.003244%

Kentucky Retirement Systems
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Fiscal Year Ended June 30, 2017
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County Employees Retirement System (Non-Hazardous)

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<u>Employer</u>	<u>Code</u>	<u>Employer Name</u>	<u>Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>
	W045	GREENUP CO ATTY/CHILD SUP	22,639	0.006665%
	W047	HARDIN COUNTY ATTORNEY	92,970	0.027372%
	W048	HARLAN COUNTY ATTORNEY	48,148	0.014176%
	W050	HART COUNTY ATTORNEY	25,191	0.007417%
	W051	HENDERSON CO ATTORNEY	37,095	0.010922%
	W052	HENRY COUNTY ATTORNEY	4,674	0.001376%
	W055	JACKSON COUNTY ATTORNEY	11,637	0.003426%
	W056	JEFFERSON CO ATTORNEY	860,750	0.253424%
	W058	JOHNSON CO ATTORNEY	20,268	0.005967%
	W060	KNOTT COUNTY ATTORNEY	16,869	0.004967%
	W061	KNOX COUNTY ATTORNEY	30,920	0.009104%
	W063	LAUREL COUNTY ATTORNEY	59,135	0.017411%
	W064	LAWRENCE COUNTY ATTORNEY	14,885	0.004382%
	W066	LESLIE COUNTY ATTORNEY	14,270	0.004201%
	W067	LETCHER COUNTY ATTORNEY	21,759	0.006406%
	W069	LINCOLN COUNTY ATTORNEY	22,851	0.006728%
	W070	LIVINGSTON CO ATTORNEY	10,054	0.002960%
	W071	LOGAN COUNTY ATTORNEY	4,406	0.001297%
	W073	MCCRACKEN COUNTY ATTORNEY	4,799	0.001413%
	W076	MADISON COUNTY ATTORNEY	2,421	0.000713%
	W077	MAGOFFIN CO ATTORNEY	4,504	0.001326%
	W079	MARSHALL COUNTY ATTORNEY	5,680	0.001672%
	W080	MARTIN COUNTY ATTORNEY	17,903	0.005271%
	W082	MEADE COUNTY ATTORNEY	13,183	0.003882%
	W083	MENIFEE COUNTY ATTORNEY	6,060	0.001784%
	W084	MERCER COUNTY ATTORNEY	17,396	0.005122%
	W085	METCALFE COUNTY ATTORNEY	12,346	0.003635%
	W087	MONTGOMERY CO ATTORNEY	3,348	0.000986%
	W090	NELSON COUNTY ATTORNEY	35,088	0.010331%
	W091	NICHOLAS COUNTY ATTORNEY	1,716	0.000505%
	W092	OHIO COUNTY ATTORNEY	17,714	0.005215%
	W095	OWSLEY COUNTY ATTORNEY	8,261	0.002432%
	W096	PENDLETON COUNTY ATTORNEY	8,437	0.002484%
	W097	PERRY COUNTY ATTORNEY	28,531	0.008400%
	W098	PIKE COUNTY ATTORNEY	85,966	0.025310%
	W099	POWELL COUNTY ATTORNEY	17,566	0.005172%
	W103	ROWAN COUNTY ATTORNEY	356	0.000105%
	W104	RUSSELL COUNTY ATTORNEY	19,304	0.005683%
	W105	SCOTT COUNTY ATTORNEY	5,824	0.001715%
	W106	SHELBY COUNTY ATTORNEY	7,784	0.002292%
	W107	SIMPSON COUNTY ATTORNEY	1,866	0.000549%
	W109	TAYLOR COUNTY ATTORNEY	18,552	0.005462%
	W110	TODD COUNTY ATTORNEY	7,992	0.002353%
	W113	UNION COUNTY ATTORNEY	1,088	0.000320%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
<u>Code</u>	<u>Employer Name</u>	
W114	WARREN CO ATTY/CHILD SUPP	79,712 0.023469%
W115	WASHINGTON CO ATTORNEY	9,474 0.002789%
W118	WHITLEY COUNTY ATTORNEY	4,883 0.001438%
W119	WOLFE COUNTY ATTORNEY	13,649 0.004018%
W120	WOODFORD COUNTY ATTORNEY	23,700 0.006978%
X030	OWENSBORO DAVIESS CO TOUR	23,345 0.006873%
X034	FAYETTE CO ATTORNEY OFF	266,388 0.078430%
X059	KENTON COUNTY ATTORNEY	152,728 0.044967%
X105	GEORGETOWN WATER & SEWER	405,178 0.119293%
X956	LOU FIREFIGHTERS PENS FUN	22,478 0.006618%
J734	ACCESS TO JUSTICE FNDTION	- 0.000000%
K956	CITY OF MEADOW VALE	- 0.000000%
L017	CALDWELL COUNTY EMS	- 0.000000%
L020	BALLARD/CARLISLE/LIV PB L	- 0.000000%
L070	KY WESTERN WATERLAND	- 0.000000%
L456	HARRODS CREEK FIRE DIST	- 0.000000%
M080	MARTIN CO HOUSING AUTH	- 0.000000%
V608	WALTON FIRE DIST/EMS	- 0.000000%
54527	J&PS DEPT OF CORRECTIONS	- 0.000000%
AC19	CAMPBELL CO FIRE DIST 1	- 0.000000%
C105	CITY OF SADIEVILLE	- 0.000000%
W028	CRITTENDEN CO ATTORNEY	- 0.000000%
C037	CIRCUIT CLERKS	- 0.000000%
D106	SIMPSONVILLE RURAL FIRE	- 0.000000%
K419	ALEXANDRIA FIRE DISTRICT	- 0.000000%
K656	MCMAHAN FIRE PRO DIST 14	- 0.000000%
L001	ADAIR CO AMBULANCE SER	- 0.000000%
L259	KY CRIME PREVENT COALITIO	- 0.000000%
V408	UNION EMERGENCY SERVICES	- 0.000000%
	\$ 339,648,517	<u>100.000000%</u>

Krohberg Retirement Systems
Schedule B - Schedule of Pension Accounts by Employee
Fiscal Year Ended June 30, 2017

County Employees Retirement System of Missouri

Employers are permitted to enter by assigned employee reporting date. There are separate schedules for Non-Resident aliens and Residents and as such reporting employees may appear as multiple individuals.

Kentucky Retirement Systems
Schedule B - Schedule of Pension Assets by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hospital)

Employers presented in order of largest employer reporting value. There are separate entries for K-12 Schools and Hospitals and for 401(k) reporting employers long before or after the table.

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017											Outstanding Balance of Deferred Outflows of Resources											Outstanding Balance of Deferred Inflows of Resources										
		Discount Rate 1 + r ₁ % 6.00%	Discount Rate 1 + r ₂ % 7.25%	Discount Rate 1 + r ₃ % 7.50%	Proportionate Share of Aggregate Plan Pension Liability	Proportionate Share of Difference Between Projected & Premium Shares of Plan Contributions	General Employer Contributions	Proportionate Share of Non-Employer Contributions	Net Employer Pension Contribution	Liability Exposure	Assumption Change	Investment Earnings	Interest Rate	Outflow of Resources	Proportionate Share & Premium Share of Plan Contributions	Total Outflow of Resources	Liability Exposure	Assumption Change	Investment Earnings	Interest Rate	Outflow of Resources	Proportionate Share & Premium Share of Plan Contributions	Total Outflow of Resources	Change in Pension Balance & Premium Share of Plan Contributions	Total Outflow of Resources	Change in Pension Balance & Premium Share of Plan Contributions	Total Outflow of Resources							
DAM	CITY OF DANVILLE	\$2,695	\$3,311	\$6,014	6.4%		\$1,941	10.9%	-\$1,031	\$1,941	-4.2%	\$1,025	4.2%	-\$1,025	10.9%	-\$1,025	\$1,941	-4.2%	\$1,025	4.2%	-\$1,025	10.9%	-\$1,025	\$1,941	6.4%	-\$1,025	10.9%	-\$1,025	\$1,941					
DAN	CITY OF DANVILLE	\$1,572	\$1,866	\$3,438	6.4%		\$1,014	10.9%	-\$1,014	\$1,014	-4.2%	\$1,014	4.2%	-\$1,014	10.9%	-\$1,014	\$1,014	-4.2%	\$1,014	4.2%	-\$1,014	10.9%	-\$1,014	\$1,014	6.4%	-\$1,014	10.9%	-\$1,014	\$1,014					
DAT	WILMINGTON CITY DIST	\$70,624	\$14,803	\$21,612	18.4%		\$10,493	9.6%	-\$1,000	\$11,393	-1.0%	\$11,393	1.0%	-\$1,000	9.6%	-\$1,000	\$11,393	-1.0%	\$11,393	1.0%	-\$1,000	9.6%	-\$1,000	\$11,393	18.4%	-\$1,000	9.6%	-\$1,000	\$11,393					
DAU	WESTON LEARNIN' CATHOLIC	\$11,118	\$16,173	\$20,221	72.41		\$1,118	10.9%	-\$1,118	\$1,118	-4.2%	\$1,118	4.2%	-\$1,118	10.9%	-\$1,118	\$1,118	-4.2%	\$1,118	4.2%	-\$1,118	10.9%	-\$1,118	\$1,118	72.41	-\$1,118	10.9%	-\$1,118	\$1,118					
DAV	STATE OF KENTUCKY	\$1,207	\$1,207	\$2,414	10.9%		\$1,207	10.9%	-\$1,207	\$1,207	-4.2%	\$1,207	4.2%	-\$1,207	10.9%	-\$1,207	\$1,207	-4.2%	\$1,207	4.2%	-\$1,207	10.9%	-\$1,207	\$1,207	10.9%	-\$1,207	10.9%	-\$1,207	\$1,207					
DAZ	SUPERIOR SUPPLY INST	\$13,717	\$7,563	\$26,148	21.97		\$1,372	10.9%	-\$1,372	\$1,372	-4.2%	\$1,372	4.2%	-\$1,372	10.9%	-\$1,372	\$1,372	-4.2%	\$1,372	4.2%	-\$1,372	10.9%	-\$1,372	\$1,372	21.97	-\$1,372	10.9%	-\$1,372	\$1,372					
DBA	STATE OF KENTUCKY	\$12,042	\$12,042	\$24,071	10.9%		\$1,204	10.9%	-\$1,204	\$1,204	-4.2%	\$1,204	4.2%	-\$1,204	10.9%	-\$1,204	\$1,204	-4.2%	\$1,204	4.2%	-\$1,204	10.9%	-\$1,204	\$1,204	10.9%	-\$1,204	10.9%	-\$1,204	\$1,204					
DBD	CITY OF DODGE CITY	\$8,375	\$4,224	\$11,597	71.27		\$1,838	10.9%	-\$1,838	\$1,838	-4.2%	\$1,838	4.2%	-\$1,838	10.9%	-\$1,838	\$1,838	-4.2%	\$1,838	4.2%	-\$1,838	10.9%	-\$1,838	\$1,838	71.27	-\$1,838	10.9%	-\$1,838	\$1,838					
DBE	CITY OF DODGE CITY	\$8,375	\$4,224	\$11,597	71.27		\$1,838	10.9%	-\$1,838	\$1,838	-4.2%	\$1,838	4.2%	-\$1,838	10.9%	-\$1,838	\$1,838	-4.2%	\$1,838	4.2%	-\$1,838	10.9%	-\$1,838	\$1,838	71.27	-\$1,838	10.9%	-\$1,838	\$1,838					
DBF	FAIRFIELD CO EDUCATION	\$2,349	\$2,349	\$4,698	10.9%		\$2,349	10.9%	-\$2,349	\$2,349	-4.2%	\$2,349	4.2%	-\$2,349	10.9%	-\$2,349	\$2,349	-4.2%	\$2,349	4.2%	-\$2,349	10.9%	-\$2,349	\$2,349	10.9%	-\$2,349	\$2,349	10.9%	-\$2,349	\$2,349				
DBG	MARSHALL CO EDUCATION	\$2,044	\$2,044	\$4,088	10.9%		\$2,044	10.9%	-\$2,044	\$2,044	-4.2%	\$2,044	4.2%	-\$2,044	10.9%	-\$2,044	\$2,044	-4.2%	\$2,044	4.2%	-\$2,044	10.9%	-\$2,044	\$2,044	10.9%	-\$2,044	\$2,044	10.9%	-\$2,044	\$2,044				
DBH	WALTON CO EDUCATION	\$1,963	\$1,963	\$3,929	10.9%		\$1,963	10.9%	-\$1,963	\$1,963	-4.2%	\$1,963	4.2%	-\$1,963	10.9%	-\$1,963	\$1,963	-4.2%	\$1,963	4.2%	-\$1,963	10.9%	-\$1,963	\$1,963	10.9%	-\$1,963	\$1,963	10.9%	-\$1,963	\$1,963				
DBI	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBJ	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBK	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBL	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBM	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBN	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBO	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBP	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBQ	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBR	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBS	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBT	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBU	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBV	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBW	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBX	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBY	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBZ	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBA	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBC	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646	4.2%	-\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646	10.9%	-\$1,646	\$1,646				
DBD	CLAY CO EDUCATION	\$1,646	\$1,646	\$3,326	10.9%		\$1,646	10.9%	-\$1,646	\$1,646	-4.2%	\$1,646																						

Kentucky Retirement Systems
Schedule B - Schedule of Pensions Annually by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazardous)
Employees are grouped in order by assigned employee reporting code. There are separate schedules for Non-Hazardous and Hazardous and each reporting employer may appear on multiple schedules.

Kentucky Retirement System
Schedule B - Schedule of Pension Liabilities by Employer
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hospital)

Employers are presented in order by assigned employee reporting code. Totals are reported separately for All Reporting and Non-Reporting employers except as noted in the table.

Employer Code	Employer Name	Net Pensions Liabilities as of June 30, 2017				Pension Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Refunds) of Resources for Future Plan Years Ending June 30					
		Discount Rate 1% to 1.5%	Discount Rate 1.5% to 2%	Discount Rate 2% to 2.5%	Discount Rate 2.5% to 3%	Proportionate Share of Pension Expense & Proportionate Share of Pension Income	Proportionate Share of Pension Expense & Proportionate Share of Pension Income	General Employee Pension Plan	Proportionate Share of Non-Employee Contributions	Net Employee Pension Plan	Liability Expense	Assumption Change	Investment Expenses	Total Outflow of Resources	Liability Expense	Assumption Change	Investment Expenses	Total Inflow of Resources	Net Pension Liability Change	2016	2017	2016	2017
F12 BIRMINGHAM WATER DISTRICT	\$16,483	\$16,356	\$16,263	\$16,353						\$16,483	\$16,356	\$16,263	\$16,353					\$16,483	\$16,356	\$16,263	\$16,353	\$16,483	\$16,356
F13 BOILING SPRINGS CEMETERY	42,189	1,957,473	1,971,948	1,963,977						42,189	1,957,473	1,971,948	1,963,977					42,189	1,957,473	1,971,948	1,963,977	42,189	1,957,473
F14 BOONE COUNTY	1,157,141	1,157,141	1,157,141	1,157,141						1,157,141	1,157,141	1,157,141	1,157,141					1,157,141	1,157,141	1,157,141	1,157,141	1,157,141	1,157,141
F15 CITY OF PROSPECT	771,290	771,291	771,291	771,291						771,290	771,291	771,291	771,291					771,290	771,291	771,291	771,291	771,290	771,291
F16 CITY OF RICHMOND	1,115,151	1,115,151	1,115,151	1,115,151						1,115,151	1,115,151	1,115,151	1,115,151					1,115,151	1,115,151	1,115,151	1,115,151	1,115,151	1,115,151
F17 CITY OF RICHMOND HIGHLAND	1,251,035	1,251,035	1,251,035	1,251,035						1,251,035	1,251,035	1,251,035	1,251,035					1,251,035	1,251,035	1,251,035	1,251,035	1,251,035	1,251,035
F18 CITY OF RICHMOND HIGHLAND C.R.	1,251,035	1,251,035	1,251,035	1,251,035						1,251,035	1,251,035	1,251,035	1,251,035					1,251,035	1,251,035	1,251,035	1,251,035	1,251,035	1,251,035
F19 CITY OF RICHMOND HIGHLAND C.R. 2016-2017	1,251,035	1,251,035	1,251,035	1,251,035						1,251,035	1,251,035	1,251,035	1,251,035					1,251,035	1,251,035	1,251,035	1,251,035	1,251,035	1,251,035
F20 CITY LEVEL SERVICE PROGRAM	264,217	264,217	264,217	264,217						264,217	264,217	264,217	264,217					264,217	264,217	264,217	264,217	264,217	264,217
F21 CITY LEVEL SERVICE PROGRAM	264,217	264,217	264,217	264,217						264,217	264,217	264,217	264,217					264,217	264,217	264,217	264,217	264,217	264,217
F22 CITY OF VERA CRUZ	770,781	90,000	90,000	90,000						770,781	90,000	90,000	90,000					770,781	90,000	90,000	90,000	770,781	90,000
F23 CITY OF VERA CRUZ	80,780	80,780	80,780	80,780						80,780	80,780	80,780	80,780					80,780	80,780	80,780	80,780	80,780	80,780
F24 CITY OF VERA CRUZ F.H.	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F25 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F26 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F27 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F28 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F29 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F30 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F31 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F32 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F33 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F34 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F35 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F36 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F37 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F38 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F39 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F40 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F41 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F42 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F43 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F44 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F45 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F46 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F47 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F48 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F49 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F50 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F51 CITY OF VERA CRUZ F.H. 2016-2017	97,185	1,152,725	1,152,725	1,152,725						97,185	1,152,725	1,152,725	1,152,725					97,185	1,152,725	1,152,725	1,152,725	97,185	1,152,725
F52 CITY OF VERA CRUZ F.H. 2016																							

Kentucky Retirement Systems
Schedule B - Schedule of Premium Amounts by Employee
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hometown)

Employers are presented in order by assigned employee reporting code. There are separate sections for Non-Hospitalized and Hospitalized and as such reporting employers may appear in multiple locations.

Kentucky Retirement System
Schedule B - Schedule of Benefits Awarded by Employee
Fiscal Year Ended June 30, 2017

(continued)

County Employees Retirement System of Kentucky

Employee's name is used by assigned employer reporting code. There are no restrictions for K-Retirement and Historical and each reporting employee may appear on multiple tables.

Employee Code	Employee Name	Net Position Liability as of June 30, 2017		Position Expenses				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Ending Deferred Outflows (Inflows) of Resources for Future Plan Year Ending June 30,				
		Discount Rate 1% LMFR	Discount Rate Plan LMR	Proprietary Share Change in Proprietary & Difference in Proprietary Liabilities & Proprietary Shares of Net Contribution	Gross Employee Contribution	Proprietary Share of Nonemployee Contribution	Net Employee Contribution	Liability Expense	Absorption Change	Investment Earnings & Proprietary Share of Net Contribution	Total Deferred Outflow of Resources	Liquid Expenses	Absorption Change	Investment Earnings & Proprietary Share of Net Contribution	Total Deferred Inflow of Resources	2018 (\$)(+)	2019 (\$)(+)	2020 (\$)(+)	2021 (\$)(+)	2022 (\$)(+)
1337 DANIEL BOONE STATE AGENCY	339,059	3,810,120	3,817,914	400,783	47,320	59,911	26,315	5,651	5,651	94,469	71,644	-	30,254	27,166	346,792	30,836	30,836	30,836	30,836	-
1338 DEPARTMENT OF AGED	10,105	11,236,360	11,233,551	2,809	2,809	2,809	0	1,040	1,040	1,040	2,809	2,809	-	2,809	2,809	2,809	2,809	2,809	-	
1339 DEPARTMENT OF AGRICULTURE	44,728	6,454	30,932	11,533	-	11,533	0	11,446	1,137	1,137	0	6,454	-	4,656	-	1,576	1,576	2,611	-	
1340 DEPARTMENT OF COMMERCE	11,479	11,394	11,394	1,033	1,033	1,033	0	1,033	1,033	1,033	11,394	11,394	-	11,394	11,394	11,394	11,394	11,394	-	
1341 DEPARTMENT OF EDUCATION	83,878	23,326	23,326	23,326	23,326	23,326	0	4,012	2,945	2,945	27,011	22,345	-	22,345	22,345	22,345	22,345	22,345	-	
1342 DEPARTMENT OF ENERGY	33,428	10,271	10,271	2,231	-	2,231	0	2,231	2,231	2,231	11,147	10,444	-	10,444	10,444	10,444	10,444	10,444	-	
1343 DEPARTMENT OF FINANCIAL AID	11,513	11,513	11,513	0	-	11,513	0	11,513	1,024	1,024	11,513	11,513	-	11,513	11,513	11,513	11,513	11,513	-	
1344 DEPARTMENT OF HUMAN SERVICES	11,515	11,515	11,515	11,515	11,515	11,515	0	11,515	1,024	1,024	11,515	11,515	-	11,515	11,515	11,515	11,515	11,515	-	
1345 DEPARTMENT OF JUSTICE	11,515	11,515	11,515	11,515	11,515	11,515	0	11,515	1,024	1,024	11,515	11,515	-	11,515	11,515	11,515	11,515	11,515	-	
1346 DEPARTMENT OF LABOR	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1347 DEPARTMENT OF TRANSPORTATION	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1348 DEPARTMENT OF WATER RESOURCES	11,219	32,444	32,444	21,251	-	21,251	0	2,017	2,017	2,017	37,461	34,677	-	34,677	34,677	34,677	34,677	34,677	-	
1349 DEPARTMENT OF WILDLIFE AND PARKS	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1350 DEPARTMENT OF WORKERS COMPENSATION	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1351 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1352 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1353 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1354 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1355 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1356 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1357 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1358 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1359 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1360 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1361 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1362 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1363 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1364 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1365 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1366 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1367 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1368 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1369 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1370 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1371 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1372 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1373 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1374 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1375 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1376 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1377 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1378 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1379 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1380 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1381 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1382 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1383 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1384 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1385 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162	1,593	-	1,593	0	1,593	1,593	1,593	21,322	19,731	-	19,731	19,731	19,731	19,731	19,731	-	
1386 DEPARTMENT OF YOUTH SERVICES	10,559	11,162	11,162																	

**Kentucky Retirement System
Schedule B - Schedule of Pensions Awarded by Employers
Fiscal Year Ended June 30, 2017
(Continued)**

County Employee Retirement System Non-Hazardous

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Bidders and Bidders and as such reporting employers may appear on multiple schedules.

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employee
Fiscal Year Ended June 30, 2017
(Continued)

Country Employment Relationship Systems (Non-Hierarchies)

Employers are permitted to orderly segregate employee reporting code. There are separate sections for Non-Hazardous and Hazardous and a catch reporting employers may appear on multiple locations.

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employee
Fiscal Year Ended June 30, 2017
(Continued)

County Employee Retirement System (Non-Hierarchical)
Employees are presented in order by assigned employee reporting code. There are separate schedules for Non-Hierarchies and Hierarchies and each reporting employee may appear multiple times.

Kentucky Retirement Systems
Schedule 9 - Schedule of Pension Assets by Employee
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System Code-Hazardous

Employers presented in order by longest employee experience code. There are separate tables for All-Hazardous and Hazardous and Non-Hazardous regarding employer pension assets until July 1st.

Employer Code	Employer Name	Net Pension Liability as of June 30, 2017											Excessation of Existing Deferred Outlays/Growth of Resources for Future Plan Year Ending June 30,												
		Pension Expense						Outstanding Balance of Deferred Outlays of Resources					Outstanding Balance of Deferred Inflows of Resources						Excessation of Existing Deferred Outlays/Growth of Resources for Future Plan Year Ending June 30,						
		Dileased Rate Less 1MPS \$25,200	Interest Rate Plus 1MPC 7.20%	Interest Rate Plus 1MPC 7.20%	Interest Rate Plus 1MPC 7.20%	Interest Rate Plus 1MPC 7.20%	Interest Rate Plus 1MPC 7.20%	Interest Rate Plus 1MPC 7.20%	Interest Rate Plus 1MPC 7.20%	Interest Rate Plus 1MPC 7.20%	Interest Rate Plus 1MPC 7.20%	Interest Rate Plus 1MPC 7.20%	Interest Rate Plus 1MPC 7.20%	Interest Rate Plus 1MPC 7.20%	Interest Rate Plus 1MPC 7.20%	Interest Rate Plus 1MPC 7.20%	Interest Rate Plus 1MPC 7.20%	Interest Rate Plus 1MPC 7.20%							
0103	CAMPBELL COUNTY COURT	\$7,001	\$20,051	\$11,194	\$4,861	\$4,210	\$10,380	\$9,699	YFCM-1	-	100,515	1,493	10,913	\$7,523	\$31,150	351,120	20,642	-	10,120	99,677	10,747	10,105	10,105	-	
0104	CHRISTIAN COUNTY WATER DIST	1,705,024	4,605,504	3,949,652	235,351	157,402	2,375,089	2,088,513	-	2,059,115	1,678	20,493	20,493	11,925	1,017	11,925	20,493	11,925	1,017	1,017	9,945	10,020	10,020	10,020	-
0105	CHUCKEE COUNTY CO COURT	3,677,057	9,688,149	7,721,915	247,542	167,308	7,389,164	6,689	-	6,359,623	1,309	32,795	32,795	10,019	1,008	32,795	32,795	10,019	1,008	1,008	32,795	10,019	1,008	1,008	-
0106	CITY OF ALEXANDRIA	113,359	300,201	212,506	26,927	14,692	21,684	19,509	-	10,225	1,013	25,325	25,325	11,870	1,007	25,325	25,325	11,870	1,007	1,007	25,325	11,870	1,007	1,007	-
0107	CITY OF BENTON CIRCUIT	101,416	297,258	214,350	33,065	19,794	22,528	19,441	-	11,456	1,003	24,642	24,642	11,671	1,002	24,642	24,642	11,671	1,002	1,002	24,642	11,671	1,002	1,002	-
0108	CITY OF BREWSTER-CIRCUIT	2,516,023	6,984,885	5,046,345	196,816	1,034,584	6,114,116	5,362,202	-	5,252,530	1,227	2,927	2,927	1,232	1,022	2,927	2,927	1,232	1,022	1,022	2,927	1,232	1,022	1,022	-
0109	CITY OF CHAPMANVILLE	1,291,017	3,434,986	2,456,509	82,164	44,697	1,275,579	1,069,893	-	1,034,770	1,173	23,674	23,674	1,009	1,001	23,674	23,674	1,009	1,001	1,001	23,674	1,009	1,001	1,001	-
0110	CITY OF COVINGTON	2,732,017	7,242,451	5,352,589	125,734	69,626	4,452,646	3,909,152	-	3,586,689	1,304	27,736	27,736	1,443	1,006	27,736	27,736	1,443	1,006	1,006	27,736	1,443	1,006	1,006	-
0111	CITY OF CINCINNATI	111,634	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0112	CITY OF COKEWOOD	182,571	475,143	311,924	53,061	32,134	48,120	43,623	-	33,901	1,013	19,042	19,042	11,436	1,008	19,042	19,042	11,436	1,008	1,008	19,042	11,436	1,008	1,008	-
0113	CITY OF COVINGTON-CIRCUIT	111,634	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0114	CITY OF DANVILLE	113,330	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0115	CITY OF ELIZABETH	113,359	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0116	CITY OF FORTwayne	111,634	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0117	CITY OF GLENDALE	1,360,859	3,589,050	2,500,951	59,343	36,157	2,089,823	1,804,708	-	1,804,708	1,202	19,373	19,373	1,224	1,015	19,373	19,373	1,224	1,015	1,015	19,373	1,224	1,015	1,015	-
0118	CITY OF HARRISON	1,279,779	3,434,986	2,376,839	54,318	32,134	1,817,738	1,542,646	-	1,542,646	1,139	19,393	19,393	1,154	1,015	19,393	19,393	1,154	1,015	1,015	19,393	1,154	1,015	1,015	-
0119	CITY OF HAZELWOOD	113,359	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0120	CITY OF HORNUNG	113,359	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0121	CITY OF JACKSBORO	113,359	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0122	CITY OF KENMORE	113,359	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0123	CITY OF KENNER	113,359	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0124	CITY OF KETCHUM	113,359	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0125	CITY OF KIRKSVILLE	113,359	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0126	CITY OF LEXINGTON-FISCAL	1,128,504	3,132,693	2,235,634	54,318	32,134	1,930,046	1,656,774	-	1,656,774	1,202	19,393	19,393	1,224	1,015	19,393	19,393	1,224	1,015	1,015	19,393	1,224	1,015	1,015	-
0127	CITY OF LIVERPOOL	1,095,583	3,006,877	2,108,731	47,935	26,022	1,737,211	1,456,388	-	1,456,388	1,139	19,393	19,393	1,154	1,015	19,393	19,393	1,154	1,015	1,015	19,393	1,154	1,015	1,015	-
0128	CITY OF LIVERPOOL-CIRCUIT	1,095,583	3,006,877	2,108,731	47,935	26,022	1,737,211	1,456,388	-	1,456,388	1,139	19,393	19,393	1,154	1,015	19,393	19,393	1,154	1,015	1,015	19,393	1,154	1,015	1,015	-
0129	CITY OF LYNNSPORT	113,359	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0130	CITY OF MARYSBURG	113,359	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0131	CITY OF MCGOWAN	113,359	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0132	CITY OF MCKEE	113,359	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0133	CITY OF MIDWAY	113,359	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0134	CITY OF MURKIN	113,359	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0135	CITY OF NEWELL	113,359	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0136	CITY OF OAKWOOD	113,359	329,867	181,341	33,674	17,713	18,397	17,000	-	13,195	1,006	18,151	18,151	12,182	1,006	18,151	18,151	12,182	1,006	1,006	18,151	12,182	1,006	1,006	-
0137	CITY OF OAKWOOD-CIRCUIT	113,359	329,86																						

Kentucky Retirement Systems
Schedule 3 - Schedule of Premium Attestation by Employer
Please Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Non-Hazards)
Employees are presented in order by assigned employee reporting code. There are separate sections for Non-Hazards and Hazards and as such reporting employees may appear on multiple lists.

Kentucky Retirement Systems

Schedule B - Schedule of Pension by Employee

Period Year Ended June 30, 2017

(Continued)

County Employee Retirement System in Non-Hazardous

Employees are grouped in order by assigned Payroll Repository code. There are separate sections for K-Retirement and K-Retirement and Health, and one reporting employees assigned to multiple locations.

Employee Grade	Employee Name	Net Pension Liability as of June 30, 2017				Pension Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Ending Deferred Outflows (Outflow of Resources for Future Plan Years Ending June 30)				
		Defined Rate Less FMAP \$22.03	Defined Rate Plus FMAP \$23.03	Proposed Share of Aggregate Plan Pension Expenses	Change in Proposed Rate of Return & Proprietary Share of Plan Contributions	General Proprietary Share of Nonemployer Contributions	Net Employer Contributions from Previous Funding Expenses	Likely Expense	Assumption Change	Investment Return	Total Defined Outflow of Resources	Likely Expense	Assumption Change	Investment Return	Total Defined Inflow of Resources	Defined Rate Less FMAP \$22.03	Defined Rate Plus FMAP \$23.03	Defined Rate Less FMAP (\$22.03)	Defined Rate Plus FMAP (\$23.03)			
V-001	PINEY PLEASANT FAIR DORT	41,354	42,575	8,143	14,177	14,701	29,797	29,178	-1,618	11,414	4,709	1,474	21,414	11,414	11,414	11,414	11,729	10,708	8,463	12,767		
V-002	REED, KAREN FAIR DORT	12,112	12,333	2,425	1,635	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-003	BOEHNKE, JEFFREY LEE FAIR DORT	13,147	13,368	2,662	1,873	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-004	EVANS, KAREN FAIR DORT	15,124	15,345	3,252	2,461	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-005	KIMBERLY PRUITT FAIR DORT	15,224	15,445	3,352	2,561	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-006	MURKIN, CYNTHIA FAIR DORT	17,471	17,692	3,452	2,661	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-007	POELLOVSKY, JOHN FAIR DORT	18,171	18,392	3,552	2,761	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-008	WHITE, RONALD FAIR DORT	18,171	18,392	3,552	2,761	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-009	WHITE, ROBERT FAIR DORT	18,271	18,492	3,652	2,861	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-010	CHAMBERS, PATRICK FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-011	KING, TERRY FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-012	WHITE, DONALD FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-013	BROWN, DAVID FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-014	WHITE, GENE FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-015	WHITE, JAMES FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-016	WHITE, RANDY FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-017	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-018	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-019	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-020	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-021	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-022	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-023	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-024	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-025	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-026	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-027	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-028	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-029	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-030	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-031	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-032	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-033	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-034	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-035	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-036	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-037	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-038	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-039	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12,908	1,100	2,178	10,799	1,839	1,859	2,400	10,799	10,799	10,799	10,799	11,286	10,265	8,020	10,753
V-040	WHITE, ROBERT FAIR DORT	18,530	18,751	3,752	2,961	16,824	13,248	12														

Kentucky Retirement System
Schedule B - Schedule of Pension Accounts by Employee
Period Year Ended June 30, 2017
(Continued)

County Employees Retirement System Kent Historical

Employees are presented in order by assigned employee reporting code. There are separate sections for Non-Hazardous and Hazardous and non-hazardous employees along with police and fire/EMS.

Employee Code	Employee Name	Non-Pension Utilizing as of June 30, 2017				Pension Expenses				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows/Inflows of Resources for Period Plan Year Ending June 30						
		Discount Rate (as of 6/30)	Discount Rate Plan 100%	Discount Rate Plan 104%	Discount Rate 7.2%	Proportionate Share of Aggregate Plan Funding Expense	Proportionate Change in Benefit Obligation Basis of Plan Contributions	Cost Employee Contributions	Proportionate Share of Non-Employee Contributions	Net Employee Participation Funding	Liability Expense	Amortization Change	Investment Expense	Total Deferred Outflow of Resources	Liability Expense	Amortization Change	Investment Expense	Total Deferred Inflow of Resources	2013	2014	2015	2016	2017	Thru Date
1013	OAKWOOD CEMETERY DISTRICT	1.82%	2.02%	2.11%	1.74%														214.91	250.99	242.61	8.13	-	-
1024	PATRICK CO ATTORNEY AT LAW	1.85% ^a	1.94%	2.02%	1.87%														142.05	161.49	177.00	17.00	-	-
1028	THE STATE OF KENTUCKY	1.88% ^a	1.95%	2.03%	1.89%														127.13	137.81	147.00	21.00	-	-
1032	CHICAGO & N.W. WATER & SEWER	1.88% ^a	1.94%	2.03%	1.94%														70.81	70.73	73.24	16.21	-	-
1046	LOUISVILLE METRO POLICE DEPT	1.87% ^a	1.96%	2.05%	1.97%														64.88	64.54	70.48	11.06	-	-
1047	LOUISVILLE METRO FIRE DEPT	1.87% ^a	1.96%	2.05%	1.97%														68.81	74.92	74.58	13.93	-	-
1048	CITY OF LOUISVILLE	1.87% ^a	1.96%	2.05%	1.97%														60.30	64.49	71.50	13.50	-	-
1052	VALLETT CARRIAGE CO LTD	-	-	-	-														10.80	12.65	11.50	1.00	-	-
1053	VALLEY CARRIAGE CO LTD	-	-	-	-														11.12	14.42	16.10	1.50	-	-
1059	KY WELFARE INSURANCE	-	-	-	-														0.40	0.40	0.50	0.00	-	-
1060	MARSHED HOSPITAL AUTH	-	-	-	-														0.22	0.22	0.22	0.00	-	-
1061	THOMAS MCGOWAN AUTH	-	-	-	-														0.00	0.00	0.00	0.00	-	-
1067	HISTORIC CHURCHES KY	-	-	-	-														0.00	0.00	0.00	0.00	-	-
1074	CHAMPS COED SOFTBALL	-	-	-	-														0.00	0.00	0.00	0.00	-	-
1075	CITY OF DANVILLE	-	-	-	-														4.88	5.31	5.68	0.50	-	-
1078	CITY OF DANVILLE	-	-	-	-														0.80	1.01	1.11	0.00	-	-
1079	CHIROPRACTIC ATTEND	-	-	-	-														0.50	0.65	0.75	0.00	-	-
1081	SOUTHERN KENTUCKY RAILROAD	-	-	-	-														0.00	0.00	0.00	0.00	-	-
1082	APPALACHIAN PRESTINCE	-	-	-	-														0.00	0.00	0.00	0.00	-	-
1083	ADAMS CO AMBULANCE	-	-	-	-														0.00	0.00	0.00	0.00	-	-
1084	KAISER PHYSICIANS LTD	-	-	-	-														0.00	0.00	0.00	0.00	-	-
1085	CHOCOLATE MANUFACTURERS	-	-	-	-														0.00	0.00	0.00	0.00	-	-
TOTAL																			4,000.00	4,000.00	4,000.00	0.00	-	-

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Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer <u>Code</u>	Employer Name	2017 Actual Contributions	2017 Employer Allocation Percentage
39932	JEFFERSON CO SHERIFF	\$ 1,622,416	1.361364%
39934	KENTON CO SHERIFF	332,927	0.279358%
39936	CAMPBELL CO SHERIFF	35,857	0.030088%
39938	FAYETTE CO SHERIFF	422,874	0.354832%
39940	DAVIESS CO SHERIFF	418,478	0.351143%
39944	HARDIN COUNTY SHERIFF	245,459	0.205964%
39946	WARREN COUNTY SHERIFF	473,848	0.397604%
39948	BOONE COUNTY SHERIFF	1,844,169	1.547436%
39952	MADISON COUNTY SHERIFF	194,701	0.163373%
39962	BULLITT CO SHERIFF	359,935	0.302020%
A156	CITY OF ANCHORAGE	69,131	0.058008%
AB19	BELLEVUE/DAYTON FIRE	231,637	0.194366%
AC19	CAMPBELL CO FIRE DIST 1	89,754	0.075312%
AD19	SOUTHERN CAMPBELL F DIST	86,024	0.072182%
AS02	ALLEN CO AMBULANCE SVC	150,861	0.126587%
AS20	WOODFORD CO FIRE DISTRICT	53,578	0.044957%
B008	BURLINGTON FIRE PRO DIST	302,465	0.253797%
B015	CITY OF HILLVIEW	130,253	0.109295%
B045	CITY OF BELLEFONTE	30,124	0.025277%
B256	BUECHEL FIRE PROTECT DIST	152,122	0.127645%
B259	CITY OF LUDLOW	156,921	0.131672%
B456	ANCHORAGE FIRE PROTECTION	218,936	0.183709%
B656	LOUISVILLE AIRPORT AUTHOR	493,654	0.414223%
B956	LAKE DREAMLAND FIRE DIST	38,349	0.032179%
C156	FAIRDALE FIRE DISTRICT	217,229	0.182276%
C256	LOUISVILLE/JEFF CO METRO	33,086,133	27.762476%
C356	INDIAN HILLS POLICE DEPT	61,930	0.051965%
D024	CITY OF PEMBROKE	8,135	0.006826%
D071	CITY OF LEWISBURG	9,880	0.008290%
D098	CITY OF COAL RUN VILLAGE	28,106	0.023584%
D106	SIMPSONVILLE RURAL FIRE	56,549	0.047450%
G015	ZONETON FIRE PROT DIST	147,856	0.124066%
GS06	SHELBY CO SUB FIRE DIST	15,660	0.013140%
J002	CITY OF SCOTTISVILLE	37,581	0.031534%
J003	CITY OF LAWRENCEBURG	130,459	0.109468%
J007	CITY OF MIDDLESBORO	465,338	0.390464%
J024	CITY OF HOPKINSVILLE	2,013,377	1.689418%
J037	CITY OF FRANKFORT	1,826,316	1.532456%
J040	CITY OF LANCASTER	60,212	0.050524%
J059	KENTON COUNTY AIRPORT BD	1,719,330	1.442684%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

<u>Employer</u>	<u>Code</u>	<u>Employer Name</u>	<u>2017 Actual Employer Contributions</u>	<u>2017 Employer Allocation Percentage</u>
	J063	CITY OF LONDON	445,025	0.373419%
	J067	CITY OF WHITESBURG	68,802	0.057732%
	J084	CITY OF HARRODSBURG	119,834	0.100552%
	J090	CITY OF BARDSTOWN	441,916	0.370810%
	J100	CITY OF SOMERSET	1,082,681	0.908475%
	J113	CITY OF MORGANFIELD	36,925	0.030984%
	J118	CITY OF CORBIN	366,837	0.307812%
	J156	CITY OF JEFFERSONTOWN	888,563	0.745590%
	J210	BOYD CO AMBULANCE SERVICE	422,626	0.354624%
	J256	CITY OF ST MATTHEWS	465,228	0.390371%
	J259	CITY OF PARK HILLS	56,483	0.047394%
	J319	CITY OF ALEXANDRIA	194,482	0.163189%
	J324	CITY OF OAK GROVE	144,620	0.121350%
	J356	CITY OF WEST BUECHEL	125,008	0.104894%
	J359	CITY OF FORT WRIGHT	267,570	0.224517%
	J410	CANNONSBURG VOL FIRE DEPT	13,696	0.011492%
	J419	CITY OF COLD SPRING	134,233	0.112635%
	J456	CITY OF SHIVELY	710,703	0.596349%
	J510	CITY OF CATLETTSBURG	103,139	0.086543%
	J619	CITY OF FORT THOMAS	791,381	0.664046%
	J719	CITY OF SOUTHGATE	243	0.000204%
	J756	CITY OF PROSPECT	37,393	0.031376%
	J819	CITY OF BELLEVUE	135,668	0.113839%
	J859	CITY OF VILLA HILLS	52,638	0.044168%
	J919	CITY OF DAYTON	97,088	0.081467%
	J956	OKOLONA FIRE DISTRICT	432,252	0.362702%
	J959	CITY OF INDEPENDENCE	391,418	0.328437%
	K001	CITY OF COLUMBIA	128,602	0.107910%
	K010	CITY OF ASHLAND	1,337,614	1.122387%
	K011	CITY OF DANVILLE	558,453	0.468596%
	K016	CITY OF MORGANTOWN	46,943	0.039390%
	K018	CITY OF MURRAY	715,260	0.600172%
	K019	CITY OF NEWPORT	1,154,842	0.969025%
	K026	CITY OF MANCHESTER	96,955	0.081355%
	K029	CITY OF BURKESVILLE	49,872	0.041847%
	K034	LEX/FAYETTE URBAN CO GOVT	2,908,942	2.440884%
	K041	CITY OF WILLIAMSTOWN	73,167	0.061394%
	K043	CITY OF LEITCHFIELD	157,432	0.132101%
	K049	CITY OF CYNTHIANA	326,739	0.274166%
	K065	CITY OF BEATTYVILLE	44,638	0.037456%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer <u>Code</u>	<u>Employer Name</u>	2017 Actual Employer Contributions	2017 Employer Allocation Percentage
K071	CITY OF RUSSELLVILLE	304,654	0.255634%
K078	CITY OF LEBANON	106,139	0.089061%
K079	CITY OF BENTON	82,855	0.069524%
K091	CITY OF CARLISLE	56,715	0.047590%
K099	CITY OF STANTON	54,217	0.045494%
K103	CITY OF MOREHEAD	199,841	0.167686%
K105	CITY OF GEORGETOWN	1,240,007	1.040486%
K106	CITY OF SHELBYVILLE	607,939	0.510120%
K108	CITY OF TAYLORSVILLE	26,452	0.022196%
K111	CITY OF CADIZ	92,151	0.077324%
K114	CITY OF BOWLING GREEN	3,047,716	2.557329%
K115	CITY OF SPRINGFIELD	55,981	0.046973%
K120	CITY OF VERSAILLES	497,842	0.417737%
K256	JEFFERSONTOWN FIRE DIST	557,748	0.468005%
K315	MT WASHINGTON FIRE P DIST	184,375	0.154708%
K356	ST MATTHEWS FIRE DIST.	476,937	0.400196%
K414	CITY OF SMITHS GROVE	10,302	0.008645%
K419	ALEXANDRIA FIRE DISTRICT	224,142	0.188077%
K456	CAMP TAYLOR FIRE PRO DIST	81,038	0.067999%
K559	CITY OF TAYLOR MILL	255,165	0.214109%
K656	MCMAHAN FIRE PRO DIST 14	109,396	0.091794%
K659	CITY OF EDGEWOOD	354,210	0.297216%
K719	CENTRAL CAMPBELL CO FIRE	269,310	0.225977%
K759	LAKESIDE/CRESTVIEWHLS POL	159,572	0.133897%
K856	HIGHVIEW FIRE DISTRICT	145,994	0.122503%
K859	CITY OF FORT MITCHELL	394,034	0.330633%
L001	ADAIR CO AMBULANCE SER	106,098	0.089026%
L005	CITY OF GLASGOW	652,558	0.547559%
L009	CITY OF PARIS	299,077	0.250955%
L015	CITY OF MT WASHINGTON	226,661	0.190191%
L025	CITY OF WINCHESTER	1,065,385	0.893961%
L031	EDMONSON CO AMBULANCE DIS	59,095	0.049586%
L035	CITY OF FLEMINGSBURG	51,054	0.042839%
L039	CITY OF WARSAW	21,801	0.018293%
L044	GREEN CO AMBULANCE SVC	63,423	0.053218%
L050	CITY OF MUNFORDVILLE	22,694	0.019042%
L052	CITY OF EMINENCE	62,833	0.052723%
L057	CITY OF NICHOLASVILLE	1,206,816	1.012635%
L061	CITY OF BARBOURVILLE	74,933	0.062876%
L072	CITY OF EDDYVILLE	51,463	0.043182%

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2017
 (Continued)

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer		2017 Actual Employer Contributions	2017 Employer Allocation Percentage
	<u>Code</u>	<u>Employer Name</u>	
L073	CITY OF PADUCAH	1,954,791	1.640259%
L077	CITY OF SALYERSVILLE	33,491	0.028102%
L086	CITY OF TOMPKINSVILLE	83,645	0.070187%
L090	CITY OF NEW HAVEN	9,777	0.008204%
L107	CITY OF FRANKLIN	230,525	0.193432%
L108	SPENCER CO FIRE DIST	22,714	0.019059%
L110	CITY OF ELKTON	22,269	0.018685%
L159	ELSMERE FIRE PROTECTION	144,171	0.120973%
L356	EASTWOOD FIRE PROT DIST	185,824	0.155924%
L456	HARRODS CREEK FIRE DIST	415,019	0.348241%
L556	LYNDON FIRE PROTECT DIST	331,759	0.278378%
L656	FERN CREEK FIRE PROT DIST	204,758	0.171812%
L756	PLEASURE RIDGE PARK FIRE	509,579	0.427586%
L956	WORTHINGTON FIRE DEPT	466,998	0.391857%
M014	CITY OF HARDINSBURG	32,866	0.027578%
M015	BULLITT CO FISCAL COURT	149,395	0.125357%
M042	CITY OF MAYFIELD	581,105	0.487604%
M054	CITY OF DAWSON SPRINGS	46,325	0.038871%
M059	KENTON COUNTY FISCAL CT	647,564	0.543369%
M069	CITY OF STANFORD	73,369	0.061564%
M076	CITY OF RICHMOND	1,231,230	1.033121%
M081	CITY OF MAYSVILLE	272,697	0.228819%
M085	CITY OF EDMONTON	55,910	0.046914%
M109	CITY OF CAMPBELLSVILLE	291,284	0.244415%
M110	CITY OF GUTHRIE	20,612	0.017295%
M118	WHITEY CO FISCAL COURT	24,541	0.020592%
M315	CITY OF PIONEER VILLAGE	41,479	0.034805%
M356	MIDDLETOWN FIRE PROT DIST	626,221	0.525460%
N008	CITY OF FLORENCE	1,754,694	1.472359%
N011	CITY OF PERRYVILLE	6,673	0.005599%
N012	CITY OF BROOKSVILLE	16,374	0.013740%
N050	CITY OF HORSE CAVE	15,412	0.012932%
N051	CITY OF HENDERSON	1,326,325	1.112915%
N054	CITY OF MADISONVILLE	1,268,649	1.064520%
N076	MADISON CO EMS	528,066	0.443098%
N087	CITY OF MT STERLING	223,658	0.187670%
N088	MORGAN CO AMBULANCE SERV	39,574	0.033206%
N093	CITY OF LAGRANGE	161,920	0.135867%
N094	CITY OF OWENTON	29,012	0.024344%
N099	CITY OF CLAY CITY	14,336	0.012029%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer	Code	Employer Name	2017 Actual Contributions	2017 Employer Allocation Percentage
	N100	CITY OF BURNSIDE	33,380	0.028009%
	N104	CITY OF JAMESTOWN	34,391	0.028858%
	P007	CITY OF PINEVILLE	72,273	0.060644%
	P015	CITY OF LEBANON JUNCTION	28,513	0.023926%
	P033	ESTILL COUNTY EMS	142,307	0.119409%
	P041	CITY OF DRY RIDGE	128,098	0.107487%
	P043	CITY OF CLARKSON	7,763	0.006514%
	P079	CITY OF CALVERT CITY	73,434	0.061619%
	P093	SOUTH OLDHAM FIRE DEPT	148,560	0.124656%
	P116	CITY OF MONTICELLO	116,732	0.097949%
	P117	CITY OF CLAY	11,744	0.009854%
	R015	CITY OF SHEPHERDSVILLE	601,555	0.504763%
	R017	CITY OF PRINCETON	138,609	0.116306%
	R045	CITY OF RUSSELL	202,779	0.170151%
	R057	CITY OF WILMORE	83,050	0.069687%
	R104	CITY OF RUSSELL SPRINGS	92,931	0.077978%
	R105	CITY OF STAMPING GROUND	1,218	0.001022%
	TS59	INDEPENDENCE FIRE DIST	546,334	0.458427%
	V001	ADAIR COUNTY FISCAL COURT	102,765	0.086230%
	V002	ALLEN COUNTY FISCAL COURT	71,464	0.059965%
	V003	ANDERSON CO FISCAL COURT	114,778	0.096310%
	V005	BARREN CO FISCAL CT	348,604	0.292512%
	V007	BELL CO FISCAL CT	53,736	0.045090%
	V008	BOONE CO FISCAL CT	484,628	0.406650%
	V009	BOURBON CO FISCAL COURT	78,032	0.065476%
	V011	BOYLE COUNTY FISCAL COURT	371,146	0.311428%
	V012	BRACKEN CO FISCAL COURT	32,623	0.027374%
	V013	BREATHITT CO FISCAL COURT	22,764	0.019101%
	V014	BRECKINRIDGE CO FISCAL CT	19,821	0.016632%
	V017	CALDWELL CO FISCAL COURT	92,992	0.078030%
	V019	CAMPBELL CO FISCAL CT	439,181	0.368516%
	V023	CASEY CO FISCAL COURT	56,161	0.047125%
	V025	CLARK COUNTY FISCAL COURT	373,396	0.313315%
	V030	DAVIESS CO FISCAL COURT	764,160	0.641204%
	V032	ELLIOTT CO FISCAL CT	17,736	0.014882%
	V035	FLEMING CO FISCAL COURT	59,010	0.049515%
	V037	FRANKLIN CO FISCAL COURT	903,488	0.758114%
	V041	GRANT COUNTY FISCAL COURT	157,515	0.132171%
	V043	GRAYSON CO FISCAL COURT	542,487	0.455199%
	V047	HARDIN CO FISCAL COURT	868,757	0.728971%

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2017
 (Continued)

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer	Code	Employer Name	2017 Actual Contributions	2017 Employer Allocation Percentage
	V049	HARRISON CO FISCAL COURT	115,322	0.096766%
	V052	HENRY CO FISCAL COURT	66,472	0.055776%
	V054	HOPKINS CO FISCAL COURT	358,860	0.301118%
	V057	JESSAMINE CO FISCAL COURT	606,851	0.509207%
	V060	KNOTT CO FISCAL CT	68,870	0.057789%
	V062	LARUE CO FISCAL COURT	52,484	0.044039%
	V063	LAUREL COUNTY FISCAL COUR	104,586	0.087758%
	V067	LETCHER CO FISCAL COURT	118,407	0.099355%
	V070	LIVINGSTON CO FISCAL CT	62,091	0.052100%
	V072	LYON COUNTY FISCAL COURT	52,343	0.043921%
	V073	MCCRACKEN CO FISCAL COURT	912,581	0.765743%
	V076	MADISON CO FISCAL COURT	176,383	0.148002%
	V078	MARION CO FISCAL COURT	81,710	0.068563%
	V079	MARSHALL CO FISCAL COURT	427,660	0.358848%
	V081	MASON CO FIS CT	110,732	0.092915%
	V083	MENIFEE CO FISCAL COURT	44,450	0.037298%
	V087	MONTGOMERY CO FISCAL CT	150,369	0.126174%
	V088	MORGAN CO FISCAL CT	34,887	0.029274%
	V090	NELSON CO FISCAL CT	278,419	0.233621%
	V093	OLDHAM CO FISCAL COURT	778,092	0.652894%
	V094	OWEN COUNTY FISCAL COURT	34,139	0.028646%
	V096	PENDLETON CO FISCAL COURT	76,267	0.063996%
	V100	PULASKI CO FISCAL CT	525,701	0.441114%
	V103	ROWAN CO FISCAL COURT	195,609	0.164135%
	V105	SCOTT CO FISCAL CT	1,332,314	1.117940%
	V106	SHELBY CO FISCAL COURT	803,811	0.674476%
	V107	SIMPSON CO FISCAL COURT	122,724	0.102977%
	V108	SPENCER CO TREASURER	197,743	0.165926%
	V109	TAYLOR COUNTY FISCAL COUR	85,632	0.071853%
	V112	TRIMBLE CO FISCAL COURT	18,405	0.015444%
	V113	UNION COUNTY FISCAL COURT	49,103	0.041202%
	V115	WASHINGTON CO FIS COURT	91,099	0.076441%
	V119	CITY OF HIGHLAND HEIGHTS	144,012	0.120840%
	V120	WOODFORD CO FISCAL COURT	209,101	0.175456%
	V159	CITY OF ERLANGER	902,150	0.756991%
	V171	CITY OF ADAIRVILLE	9,260	0.007770%
	V196	CITY OF BUTLER	10,128	0.008498%
	V197	CITY OF HAZARD	11,941	0.010020%
	V205	BARREN/METCALFE CO AMB SR	253,897	0.213044%
	V298	CITY OF PIKEVILLE	340,461	0.285680%

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2017
(Continued)

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer <u>Code</u>	<u>Employer Name</u>	2017 Actual Contributions	2017 Employer Allocation Percentage
V330	CITY OF OWENSBORO	2,171,775	1.822329%
V347	CITY OF RADCLIFF	680,774	0.571235%
V359	CITY OF ELSMERE	154,272	0.129449%
V408	UNION EMERGENCY SERVICES	354,375	0.297355%
V447	CITY OF ELIZABETHTOWN	1,146,317	0.961871%
V608	WALTON FIRE DIST/EMS	288,637	0.242194%
V647	CITY OF VINE GROVE	35,232	0.029563%
V708	HEBRON FIRE PROTECTION DI	573,200	0.480970%
V808	POINT PLEASANT FIRE DIST	162,203	0.136104%
V919	CITY OF WILDER	304,484	0.255492%
V959	CITY OF COVINGTON	3,532,789	2.964352%
B048	CITY OF HARLAN	-	0.000000%
K319	CITY OF SILVER GROVE	-	0.000000%
M096	CITY OF FALMOUTH	-	0.000000%
J154	CITY OF EARLINGTON	-	0.000000%
K956	CITY OF MEADOW VALE	-	0.000000%
N009	CITY OF MILLERSBURG	-	0.000000%
V077	MAGOFFIN CO FISCAL COURT	-	0.000000%
AJ00	SOMERSET POLICE & FIRE	-	0.000000%
K200	CITY OF FERGUSON	-	0.000000%
M113	CITY OF STURGIS	-	0.000000%
N071	CITY OF AUBURN	-	0.000000%
R036	CITY OF PRESTONSBURG	-	0.000000%
		<hr/> \$ <u>119,175,758</u>	<hr/> <u>100.000000%</u>

Kentucky Retirement Systems
Kentucky Employees Retirement System (KERS)
County Employees Retirement System (CERS)
State Police Retirement System (SPRS) – Single Employer
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2017

Organization

Under the provisions of Kentucky Revised Statute Section 61.645, the Board of Trustees (the Board) of Kentucky Retirement Systems (KRS) administers the Kentucky Employees Retirement System (KERS), County Employees Retirement System (CERS), and State Police Retirement System (SPRS). Although the assets of the systems are invested as a whole, each system's assets are used only for the payment of benefits to the members of that plan, and a pro rata share of administrative costs, in accordance with the provisions of Kentucky Revised Statute Sections 16.555, 61.570, and 78.630.

The Board of Trustees, as of December 1, 2017, is comprised of John Farris, Chair, Governor Appointee; David L. Harris, Vice Chair, Governor Appointee; W. Joe Brothers, Governor Appointee; John E. Chilton, Governor Appointee; William S. Cook, Governor Appointee; Kelly Downard, Governor Appointee; Thomas K. Elliott, Governor Appointee (non-voting); J. T. Fulkerson, Governor Appointee; David M. Gallagher, Governor Appointee; Matthew Monteiro, Governor Appointee; Neil P. Ramsey, Governor Appointee; Thomas B. Stephens, Personnel Secretary, Ex-Officio; Vince Lang, elected by KERS; Keith Peercy, elected by SPRS; Betty Pendergrass, elected by CERS; Mary Helen Peter, elected by KERS; Jerry W. Powell, elected by CERS; and David Rich, elected by CERS.

KERS and CERS are cost-sharing multiple-employer defined benefit pension plans that cover all regular full-time members employed in non-hazardous and hazardous duty positions of any state department, board, agency, county, city, school board, and any additional eligible local agencies electing to participate. The plans provide for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances.

SPRS is a single-employer defined benefit pension plan that covers all full-time state troopers employed in a hazardous duty position by the Kentucky State Police. The plan provides for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances. No schedule has been presented for SPRS, since it is a single-employer defined benefit pension plan.

Relationship to Combining Financial Statements

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on the net increase in plan net position as shown in the Combining Statement of Changes in Plan Net Position and in accordance with requirements promulgated by GASB Statements No. 67 and 68. The net pension liability at June 30, 2017, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

Kentucky Retirement Systems

Notes to Schedules of Employer Allocations and Pension Amounts by Employer For the Fiscal Year Ended June 30, 2017 (Continued)

Summary of Significant Accounting Policies

Employer contributions to KRS are calculated based upon creditable compensation for active members reported by employers. Employer contributions are accrued when earned and the employer has made a formal commitment to provide the contributions.

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2017 and includes the following for each individual employer:

employer contributing entity and reporting code;
the amount of the employer contributing entity's contributions; and,
the employer contributing entity's contributions as a percentage of total employer contributions, as defined by this policy.

The Employer Allocation Percentage has been rounded to six decimal places.

The components of the net pension liability of KERS and CERS for participating employers as of June 30, 2017, calculated in accordance with GASB Statement No. 67, are as follows (dollars in thousands):

	KERS	KERS	CERS	CERS
	Non-Hazardous	Hazardous	Non-Hazardous	Hazardous
Total Pension Liability	\$ 15,445,206	\$ 1,098,630	\$ 12,540,545	\$ 4,455,275
Fiduciary Net Position	2,056,870	601,529	6,687,237	2,217,996
Net Pension Liability	<u>\$ 13,388,336</u>	<u>\$ 497,101</u>	<u>\$ 5,853,308</u>	<u>\$ 2,237,279</u>

Actuarial Methods and Assumptions for Determining the Total Pension Liability and Net Pension Liability

For financial reporting, the actuarial valuation as of June 30, 2017, was performed by Gabriel Roeder Smith (GRS). The total pension liability, net pension liability, and sensitivity information as of June 30, 2017 were based on an actuarial valuation date of June 30, 2016. The total pension liability was rolled-forward from the valuation date (June 30, 2016) to the plan's fiscal year ending June 30, 2017, using generally accepted actuarial principles. GRS did not perform the actuarial valuation as of June 30, 2016 but did replicate the prior actuary's valuations results on the same assumption, methods, and data, as of that date. The roll-forward is based on the results of GRS' replication. Subsequent to the actuarial valuation date (June 30, 2016), but prior to the measurement date the KRS Board of Trustees reviewed investment trends, inflation, and payroll growth historical trends. Based on this review the Board adopted the following updated actuarial assumptions which were used in performing the actuarial valuation as of June 30, 2017, which were also used to determine the Total Pension Liability and Net Pension Liability as of June 30, 2017.

Inflation	2.30%
Salary Increases	3.05%, average
Investment Rate of Return	6.25% for CERS non-hazardous, and hazardous, and KERS hazardous, 5.25% for KERS non-hazardous

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2017
(Continued)

Actuarial Methods and Assumptions for Determining the Total Pension Liability and Net Pension Liability
(Continued)

The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females). For healthy retired members and beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set-back for one year for females). For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set back four years for males) is used for the period after disability retirement.

Discount Rate

The projection of cash flows used to determine the discount rate of 5.25% for the KERS Non-hazardous, and 6.25% for KERS Hazardous, CERS Non-hazardous, and CERS Hazardous assumed that local employers would contribute the actuarially determined contribution rate of projected compensation over the remaining 26 years (closed) amortization period of the unfunded actuarial accrued liability. The discount rate determination does not use a municipal bond rate. The target asset allocation and best estimates of arithmetic nominal rates of return for each major asset class are summarized in the CAFR.

Basis of Accounting

The underlying financial information used to prepare allocation schedules is based on KRS' combining financial statements. KRS' combining financial statements for all plans are prepared using the accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.

Use of Estimates in the Preparation of the Schedules

The preparation of the schedules in conformity with GAAP requires management to make estimates and assumptions that affect certain amounts and disclosures. KRS accrues employer contributions using estimates based on historical data. Actual results could differ from those estimates.

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2017
(Continued)

Reconciliation of Employer Contributions

The reconciliation between the employer contributions used for the Schedule of Employer Allocations and the Combining Statements of Changes in Plan Net Position as of June 30, 2017, are presented below (in thousands):

	KERS Non-hazardous	KERS Hazardous	CERS Non-hazardous	CERS Hazardous
Per Schedule A	\$ 622,174	\$ 35,029	\$ 339,649	\$ 119,176
Retired Reemployed	12,928	1,023	2,501	166
Transfers	(21,596)	(2,215)	(1,846)	(928)
Other Employer Cont.	16,310	2,620	1,736	1,423
Accruals	11,152	1,383	2,291	(3,151)
Interest	85	2	158	62
Write offs/Refunds	(4,644)	169	(61)	269
Employer Pay Credit	(9,257)	(3,301)	(17,576)	(5,214)
Sick Leave	11,523	2,920	4,578	2,513
Outstanding Checks	44	-	62	-
KRS	5,545	-	-	-
KTRS	540	-	-	-
Total	\$ 644,804	\$ 37,630	\$ 331,492	\$ 114,316
Employer Contributions on the Statement of Changes in Plan Net Position	644,804	37,630	331,492	114,316

The items listed above are included in the contributions on the Combining Statements of Changes in Plan Net Position, but are not included in the Schedule A (GRS reports). The contributions per Schedule A (GRS reports) represents actual contributions made related to the measurement period.

Actuarial Methods and Assumptions used to determine the Actuarial Determined Contribution for the Fiscal Year 2017

The following actuarial methods and assumptions were used to determine the actuarially determined contributions effective for fiscal year ending June 30, 2017:

Valuation Date	June 30, 2015
Experience Study	July 1, 2008 – June 30, 2013
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percent of pay
Remaining Amortization Period	28 years, Closed
Payroll Growth Rate	4.00%
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	3.25%
Salary Increase	4.0%, average

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2017
(Continued)

Actuarial Methods and Assumptions used to determine the Actuarial Determined Contribution for the Fiscal Year 2017 (Continued)

Investment Rate of Return	7.50% for CERS non-hazardous, and hazardous, and KERS hazardous, 6.75 for KERS non-hazardous
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The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females). For healthy retired members and beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set-back for one year for females). For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set back four years for males) is used for the period after disability retirement.

Deferred Inflows and Outflows of Resources

The Deferred Inflows and Outflows of Resources, and Pension Expense included in the Schedule of Pension Amounts by Employer include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule of Pension Amounts by Employer does not include deferred outflows/inflows of resources for changes in the employer's proportionate share of contributions or employer contributions made subsequent to the measurement date. The net pension liability as of June 30, 2017, is based on the June 30, 2016, actuarial valuation rolled forward. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five-year period.